# City of Vancouver
British Columbia

# FINANCIAL STATEMENTS AND ANNUAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 1999

# CITY OF VANCOUVER

BRITISH COLUMBIA

# FINANCIAL STATEMENTS

AND

# ANNUAL REPORT

FOR THE YEAR ENDED

DECEMBER 31, 1999

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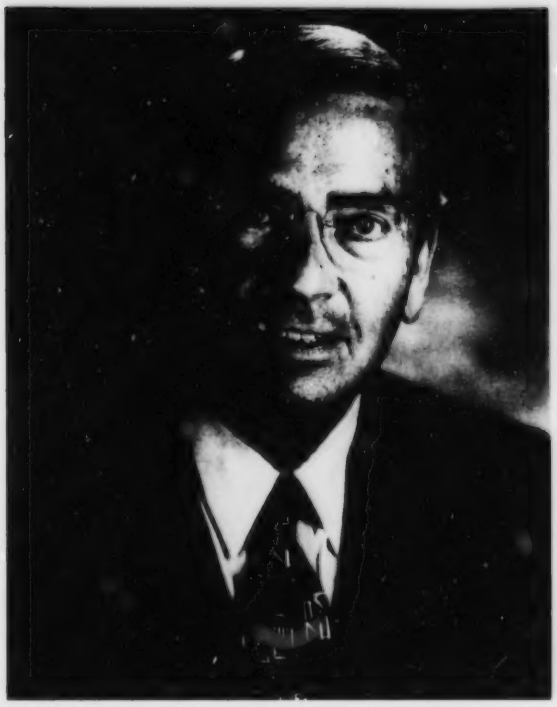


MAYOR PHILIP W. OWEN

**COUNCILLORS**
**As at December 31, 1999**

**Dr. Fred BASS**

**Jennifer CLARKE**

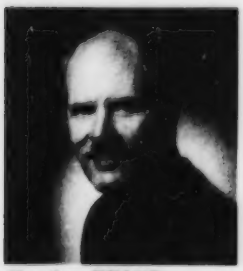
**Lynne KENNEDY**

**Daniel LEE**

**Don LEE**

**Tim LOUIS**

**Sandy McCORMICK**



**Gordon PRICE**

**George PUIL**

**Sam SULLIVAN**

## MAYORS OF VANCOUVER
From the Date of Incorporation in 1886 to 1999

| | |
|---|---|
| M.A. MacLean | 1886 and 1887 |
| D. Oppenheimer | 1888, 1889, 1890 and 1891 |
| F. Cope | 1892 and 1893 |
| R.A. Anderson | 1894 |
| H. Collins | 1895 and 1896 |
| W. Templeton | 1897 |
| J.F. Garden | 1898, 1899 and 1900 |
| T.O. Townley | 1901 |
| T.F. Neelands | 1902 and 1903 |
| W.J. McGuigan | 1904 |
| F. Buscombe | 1905 and 1906 |
| A. Bethune | 1907 and 1908 |
| C.S. Douglas | 1909 |
| Louis D. Taylor | 1910 and 1911 |
| James Findlay | 1912 |
| T.S. Baxter | 1913 and 1914 |
| Louis D. Taylor | 1915 |
| M. McBeath | 1916 and 1917 |
| R.H. Gale | 1918, 1919, 1920 and 1921 |
| Chas. E. Tisdall | 1922 and 1923 |
| W.R. Owen | 1924 |
| Louis D. Taylor | 1925, 1926, 1927 and 1928 |
| W.H. Malkin | 1929 and 1930 |
| Louis D. Taylor | 1931, 1932, 1933 and 1934 |
| G.G. McGeer, K.C., M.P. | 1935 and 1936 |
| Geo. C. Miller | 1937 and 1938 |
| J. Lyle Telford, M.D., M.L.A. | 1939 and 1940 |
| J.W. Cornett | 1941, 1942, 1943, 1944, 1945 and 1946 |
| Senator the Hon. G.G. McGeer, K.C. | 1947 |
| Chas. Jones | 1948 |
| C.E. Thompson | 1949 and 1950 |
| F.J. Hume | 1951, 1952, 1953, 1954, 1955, 1956, 1957 and 1958 |
| A.T. Alsbury | 1959, 1960, 1961 and 1962 |
| Wm. G. Rathie | 1963, 1964, 1965 and 1966 |
| Thomas J. Campbell | 1967, 1968, 1969, 1970, 1971 and 1972 |
| Arthur Phillips | 1973, 1974, 1975 and 1976 |
| J.J. Volrich | 1977, 1978, 1979 and 1980 |
| M. Harcourt | 1981, 1982, 1983, 1984, 1985 and 1986 |
| G. Campbell | 1987, 1988, 1989, 1990, 1991 and 1992 |
| P.W. Owen | 1993, 1994, 1995, 1996, 1997, 1998 and 1999 |

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### 1999

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### COUNCIL

### MAYOR - P.W. OWEN

### COUNCILLORS

| | | | | |
|---|---|---|---|---|
| DR. F. BASS | J. CLARKE | L. KENNEDY | D. LEE | D. LEE |
| T. LOUIS | S. McCORMICK | G. PRICE | G. PUIL | S. SULLIVAN |

## OFFICIALS

Corporate Management Team

| | |
|---|---|
| City Manager | J. Rogers, M.P.A. |
| Deputy City Manager | B. MacGregor, P. Eng. |
| Chief Constable | T. Blythe |
| Director of Legal Services | F. Connell, LL.B |
| Director of Vancouver Public Library | M. Aalto, B.A., B.L.Sc. |
| General Manager of Community Services | J. Forbes-Roberts |
| General Manager of Corporate Services | E. Lo, B. Comm, M.B.A., C.M.A. |
| General Manager of Engineering Services | D. Rudberg, P. Eng. |
| General Manager of Fire and Rescue Services | R. Holdgate |
| General Manager of Human Resource Services | M. Zora, B.Comm. |
| General Manager of Parks and Recreation | S.J. Mundick, B.R.I.S., R.D.M.R. |

Financial Services

| | |
|---|---|
| Director of Finance | E. Lo, B. Comm, M.B.A., C.M.A. |
| Director of Financial Services | T. Corrigan, C.A., M.P.A. |
| Director of Financial Planning and Treasury | K.B. Bayne, B.A., M.Sc. (Bus.) |
| Manager of Accounting Services | E. Lee, C.A. |
| Manager of Budgets | J. Beresford, C.G.A. |
| City Treasurer and Collector | P. Bruin, C.G.A. |

City Clerk ..... U. Watkiss, B.A., LL.B., C.M.C.

### City Auditors
KPMG LLP, Chartered Accountants

### Bankers
Bank of Montreal

### Fiscal Agent - Worldwide:
RBC Dominion Securities Inc.

### Fiscal Agents for Certain Functions
Relating to Eurobond Issues:
Royal Bank of Canada, London

Relating to Book Entry Only Issues:
Canadian Depository for Securities Ltd.

100-06327/



## Board of School Trustees for School District No. 39 (Vancouver)

B. Buchanan (Chair); (Rotating Vice-Chair);
A. Blakey; B. Buchanan; J. Cheng; K. Denike;
T. Hunt; A. Montani; A Wong
Secretary-Treasurer - D. Yuen
Superintendent of Schools - D. Goodridge

---

## Board of Parks and Recreation

D. Wilson (Chair); L. McDiarmid (Vice-Chair);
R. Cassells; A. DeGenova; C. Hansen;
D. Ledingham; C. Richardson;
General Manager - S. Mundick

---

## Vancouver Public Library Board

M. Collins (Chair);); L. Johnson (Vice-Chair); J. McCutcheon (Vice-Chair)
B. Bluman; B. Brown; D. Fulton;
R. Hungerford; L. Johnson; Councillor Don Lee;
J. McCutcheon; Blair Qualey; D. Scott; B. Toa; S. Warren; D. Wilson
Director - M. Aalto

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## Vancouver Police Board

Mayor P. Owen (Chair);
I. Adam; S. Bauman; K. Mottus;
J. Pozer; L. Williams; F. Wong
Chief Constable - T. Blythe

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## Vancouver Civic Theatres Board

N. Young (Chair); E. Ball (Deputy-Chair);
R. Gatto; A. Jones; H. Pickett; D. Lam
Director - R. Ackerman

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## REPORT OF THE DIRECTOR OF FINANCE

**Mayor P. Owen**
**and Members of Council**

**City Hall, Vancouver, B.C.**
**April 15, 2000**

It is my pleasure to submit the Financial Statements for the City of Vancouver for the year ended December 31, 1999. These financial statements include the financial position and results of operations for the City, Board of Parks and Recreation, Vancouver Public Library Board, Vancouver Police Board and Vancouver Civic Theatres Board as well as its wholly owned corporations.

The financial statements reflect all civic operations for the 1999 fiscal years. They are presented for each of the following:

Consolidated Statements for all funds
Capital Fund
Revenue Fund
Property Endowment Fund
Sinking Fund
Capital Financing Fund.

The following are financial highlights that may be of interest to Council.

**Overview of Financial Position and Results of Operations**

The City continues to maintain its strong financial position. The total cash position of $277.6 million remained relatively unchanged from 1998. The total surplus for all funds for the City increased $19.0 million over 1998 to end the year at $387.4 million.

The City kept its operating expenditures and revenues within the operating budget ending 1999 with an operating surplus of $1.3 million. Expenditures on capital works totalled $164.7 million and were within the approved capital plans. The total debt and debt service levels remained within the City's debt guidelines. As well, if the City is to retire all the outstanding externally held debentures of $331.2 million, it would still have $256.9 million remaining in consolidated unrestricted reserves and surplus.

**Consolidated Reserves/Appropriated Equity**

These are reserves established by Council resolution and legislative authority for specific purposes. At the end of 1999, excluding the Sinking Fund provision for debt retirement of $136.7 million, the City had reserves totalling $153.1 million. Of this total, $13.3 million is set aside in the Community Amenity and Development Levy Reserves, the use of which is externally restricted by legislation.

Overall, the consolidated balance of other reserves remained relatively stable over 1999 despite significant planned draw downs in the Plant & Equipment Reserve, which is replenished through future charges against operations in the form of equipment rental rates.

**Revenue Fund**

The Revenue Fund accounts for the general operations of the City. Spending authority and control for the Fund are provided by Council through the annual operating budget process.

a) Revenues and Expenditures

Revenue for the year totalled $601.4 million and expenditures amounted to $600.1 million, resulting in a surplus of $1.3 million. The surplus was transferred to the Revenue Fund Surplus, which now stands at $6.0 million.

Included in revenue were transfers of $7.0 million from the Property Endowment Fund and $4.8 million from the Sinking Fund.

Provincial government grants continue to decline from $5.8 million in 1998 to $3.6 million in 1999. The $3.6 million grant relates to the City's share of traffic fine revenues. Revenue from the general tax levy increased approximately $16.4 million or 4.7%. The change is accounted for by a 3.4% increase in the levy for general purposes and new construction of approximately 1.3%.

b) Property Tax Receivable

The collection of current taxes, including those amounts raised for other taxing authorities, amounted to $737.9 million, or 98.4% of the total current property taxes levied. During the year, the City collected $16.6 million (48.1%) of the $34.5 million property tax outstanding at the beginning of 1999.

The following statistics show that our tax collections continue to improve:

| | 1999 | 1998 | 1997 | 1996 | 1995 |
|---|---|---|---|---|---|
| Total receipts of current taxes as percentage of current levy | 98.4% | 98.2% | 97.9% | 98.1% | 97.7% |
| Total receipts on current and arrears as a percentage of current levy | 100.6% | 100.2% | 99.9% | 100.5% | 100.1% |

Taxes outstanding, after provision for uncollectible taxes, totalled $37.7 million, an increase of $6.4 million over 1998. The increase is largely attributable to an appeal of property classification.

**Capital Fund**

The Capital Fund accounts for all properties required for civic use and the related long term debt and other funding sources. Spending authority and control are provided through the annual Capital Budget and the three year Capital Plan approved by Council.

a) Debentures Outstanding

The total debentures outstanding at December 31, 1999 was $527.7 million. $196.5 million of the outstanding debt was held by Capital Financing, Sinking and Property Endowment Funds, $24.2 million of which related to financing of local improvements which is the responsibility of property owners. The balance of $331.2 million is external borrowing. All debt is payable in Canadian currency.

During 1999, the City sold sinking fund debentures totalling $140.0 million. The debentures were issued under authorities associated with the 1997 - 1999 Capital Plan. Of this amount $60.0 million was purchased by the City's Sinking Fund and the balance of $80 million was an external debenture.

b) Sources and Applications of Funds

During 1999, the City expended $164.7 million on capital works. The major projects included community centres ($13.4 million), sewers ($23.3 million), streets ($33.3 million), waterworks ($27.1 million) and plant and equipment ($21.4 million).

The following table summarizes the funding sources for capital expenditures:

| | 1999 (millions) | 1998 (millions) |
|---|---|---|
| By-law funds (borrowed) | | |
| -General | $71.7 | $67.9 |
| -Local improvements | 2.5 | 3.1 |
| Revenue Budget Provisions for capital | 20.0 | 14.1 |
| Revenue Fund | | |
| -Reserves | 16.1 | 9.4 |
| -Operations | 5.3 | 5.3 |
| Senior Governments | 4.2 | 7.8 |
| Property Endowment Fund | 4.2 | 3.5 |
| Capital Financing Fund | 18.6 | 16.5 |
| Other Reserves | | |
| -Community Amenity | 8.2 | 1.3 |
| -Development Cost Levy | 3.3 | 1.1 |
| Other | 10.6 | 11.2 |
| Total | $164.7 | $141.2 |

**Sinking Fund**

This fund accounts for the retirement of the City's sinking fund debentures. The accumulation of annual installments generated from tax levies, together with interest earned, provide for retirement of principal at maturity. It is a statutory requirement of the Vancouver Charter. Spending authority and control are provided by Council through by-laws approving debenture borrowing.

Surplus funds over and above those required to meet future debt maturity are transferred back to the Revenue Fund. During 1999, $4.8 million was transferred.

At the year end, the Sinking Fund held $125.9 million of the outstanding City of Vancouver debentures.

**Property Endowment Fund (PEF)**

This fund accounts for real estate properties including non-market housing sites and parking garages not required for civic purposes. The Fund is also a source of internal financing for civic projects. All purchases, sales and transfers require Council approval. The financial transactions are accounted for on a commercial basis and income includes gains and losses on disposal of property.

Net income of the fund from operations before appropriations and transfers amounted to $16.6 million. During 1999, $7.0 million was transferred to the Revenue Fund to support general operations. In addition, $4.1 million was transferred to the Parking Sites Reserve.

At the end of the year, the PEF had advanced funds to the Capital Fund totalling $47.1 million and held $10.0 million of the outstanding City of Vancouver debentures.

**Capital Financing Fund (CFF)**

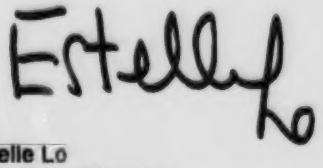
The CFF provides funds for the purchase of City of Vancouver debentures, the financing of capital works and the City's solid waste program. Spending authority and control are provided by Council through specific authority.

At the end of the year, the CFF had advanced funds to the Capital Fund totalling $77.0 million and held $60.6 million of the outstanding City of Vancouver debentures.

**Conclusion**

The City of Vancouver has continued to maintain a strong financial position going into Year 2000. The financial strength of the City reflects the careful attention given by both Council and City staff to prudent financial management.

Respectfully submitted,



Estelle Lo
Director of Finance

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Vancouver BC V7Y 1K3
Canada

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# AUDITORS' REPORT TO THE MAYOR AND COUNCILLORS OF THE CITY OF VANCOUVER

We have audited the consolidated balance sheet, capital fund balance sheet, revenue fund balance sheet, property endowment fund balance sheet, sinking fund balance sheet and capital financing fund balance sheet of the City of Vancouver as at December 31, 1999 and the consolidated statement of revenue and expenditure, revenue fund statement of revenue and expenditure, property endowment fund statement of income, sinking fund statement of revenue and expenditure, consolidated statement of equity, capital fund statement of equity in capital properties and reserves, revenue fund statement of equity, property endowment fund statement of equity, consolidated statement of changes in financial position, capital fund statement of changes in financial position and property endowment fund statement of changes in financial position for the year ended December 31, 1999. These financial statements are the responsibility of the City's management. Our responsibility is to express and opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the City as at December 31, 1999 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in note 1 to the financial statements. As required by the Vancouver Charter, we report that, in our opinion these principles have been applied on a basis consistent with that of the preceding year.

KPMG LLP

Chartered Accountants

Vancouver, Canada
April 14, 2000

As at

## ASSETS

| | 1999 (000) | 1998 (000) |
|---|---|---|
| CASH TEMPORARILY INVESTED (exhibit D) | | |
| Unexpended funds from debentures issued | $ 50,450 | $ 15,054 |
| Other | 227,144 | 262,137 |
| | 277,594 | 277,191 |
| INVESTMENTS | 100 | 100 |
| ACCOUNTS RECEIVABLE AND ACCRUED INTEREST | 44,321 | 46,475 |
| PROPERTY TAXES RECEIVABLE | 37,718 | 31,252 |
| LEASE AGREEMENT RECEIVABLE | 59,182 | 60,074 |
| LOCAL IMPROVEMENTS RECOVERABLE FROM PROPERTY OWNERS | 2,560 | 3,202 |
| INVENTORIES | 9,581 | 9,965 |
| DEPOSITS AND PREPAID EXPENSES | 787 | 988 |
| PROPERTIES (note 2) | 5,839,423 | 5,927,946 |
| | $ 6,271,266 | $ 6,357,193 |

E. Lo, Director of Finance

**BALANCE SHEET** **EXHIBIT A**

December 31, 1999

LIABILITIES AND DEFERRED INCOME

| | 1999 (000) | 1998 (000) |
|---|---|---|
| ACCOUNTS PAYABLE, DEPOSITS AND ADVANCE RECEIPTS | $ 60,459 | $ 62,652 |
| DEBENTURES OUTSTANDING (schedule 2) | 331,234 | 313,282 |
| MORTGAGE AND LOAN AGREEMENTS | 73,226 | 73,243 |
| DEFERRED INCOME | 162,384 | 151,583 |
| | 627,303 | 600,760 |
| EQUITY | | |
| EQUITY IN PROPERTIES (exhibit B) | 5,042,517 | 5,148,377 |
| APPROPRIATED EQUITY (exhibit B) | 153,105 | 159,974 |
| ACTUARIAL REQUIREMENT for Debt Retirement (exhibit B) | 60,931 | 79,726 |
| FUND BALANCE (exhibit B) | 387,410 | 368,356 |
| | 5,643,963 | 5,756,433 |
| Contingencies and commitments (note 4) | | |
| | $ 6,271,266 | $ 6,357,193 |

## CONSOLIDATED STATEMENT OF EQUITY

**EXHIBIT B**

Year Ended December 31, 1999

| | 1999 (000) | 1998 (000) |
|---|---|---|
| EQUITY IN PROPERTIES | | |
| Balance, beginning of year | $ 5,148,377 | $ 5,189,588 |
| Increases | | |
| Acquisitions from | | |
| Revenue budget provision for capital | 15,909 | 16,915 |
| Appropriated equity and operations | 45,487 | 37,018 |
| Transfers from appropriated equity | 12,500 | 2,889 |
| Senior governments | 4,153 | 7,753 |
| Sundry grants, fees and receipts | 17,240 | 16,497 |
| Advances to property owners | 222 | 721 |
| Redemption of debentures | 62,060 | 22,393 |
| Estimated value of art works and artifacts | 441 | 2,480 |
| Transfer from (to) fund balance | (300) | 300 |
| | 157,712 | 106,966 |
| | 5,306,089 | 5,296,554 |
| Decreases | | |
| Disposal of equipment | 8,349 | 5,093 |
| Depreciation of assets | 33,834 | 32,223 |
| Development costs | 10,403 | 16,594 |
| Sundry expenditures | 18,707 | 15,097 |
| Revaluation of land to actual value for assessment purposes (note 1 (e)) | 192,279 | 64,770 |
| Transfer to appropriated equity | – | 14,400 |
| | 263,572 | 148,177 |
| Balance, end of year (exhibit A) | $ 5,042,517 | $ 5,148,377 |

| | 1999 (000) | 1998 (000) |
|---|---|---|
| APPROPRIATED EQUITY | | |
| Balance, beginning of year | $ 159,974 | $ 151,746 |
| Increases | | |
| Provision from operations for | | |
| Capital purposes | 16,756 | 18,856 |
| Contributions from developers | 7,354 | 4,231 |
| Interest and other receipts | 2,643 | 3,793 |
| Transfers from | | |
| Fund balance | 307 | 1,491 |
| Operations | 10,986 | 3,586 |
| Equity in properties | – | 14,400 |
| | 38,046 | 46,357 |
| | 198,020 | 198,103 |
| Decreases | | |
| Sundry expenditures | 1,055 | 2,680 |
| Capital acquisitions and other | 20,520 | 14,179 |
| Transfers to | | |
| Operations | 8,250 | 13,383 |
| Fund balance | 2,590 | 4,998 |
| Equity in properties | 12,500 | 2,889 |
| | 44,915 | 38,129 |
| Balance, end of year (exhibit A) | $ 153,105 | $ 159,974 |
| ACTUARIAL REQUIREMENT for Debt Retirement | | |
| Balance, beginning of year | $ 79,726 | $ 62,412 |
| Increases | | |
| From operations for debt retirement | 32,693 | 33,853 |
| Interest | 393 | 444 |
| | 33,086 | 34,297 |
| | 112,812 | 96,709 |
| Decreases | | |
| Current debt retirement | 39,395 | – |
| Provision for future debt retirement | 12,261 | 16,704 |
| Repayment of loans | 225 | 279 |
| | 51,881 | 16,983 |
| Balance, end of year (exhibit A) | $ 60,931 | $ 79,726 |

| | 1999 (000) | 1998 (000) |
|---|---|---|
| FUND BALANCE | | |
| Balance, beginning of year | $ 368,356 | $ 347,906 |
| Increases | | |
| Excess of revenue over expenditure (exhibit C) | 20,824 | 23,102 |
| Transfers from appropriated equity | 2,590 | 4,998 |
| Grants and sundry receipts | 134 | – |
| | 23,548 | 28,100 |
| | 391,904 | 376,006 |
| Decreases | | |
| Transfers to | | |
| Operations | 4,487 | 5,859 |
| Appropriated Equity | 307 | 1,491 |
| Equity in properties | (300) | 300 |
| | 4,494 | 7,650 |
| Balance, end of year (exhibit A) | $ 387,410 | $ 368,356 |

BY SEA LAND AND AIR WE PROSPER

Year Ended

REVENUE

| | 1999 (000) | 1998 (000) |
|---|---|---|
| Taxation | $ 391,885 | $ 371,997 |
| Interest on investments | 21,904 | 18,591 |
| Licenses and fees | 31,373 | 30,840 |
| Rent in lieu of taxes, rentals and leases | 25,714 | 21,502 |
| Water rates | 51,224 | 50,033 |
| Solid waste fees | 23,241 | 22,229 |
| Recreation and community services | 31,567 | 29,790 |
| Sale of property (net) | 1,903 | 4,576 |
| Municipal by-law fines | 9,035 | 9,437 |
| Income from parking meters | 8,652 | 6,612 |
| Parking operations (net) | 2,490 | 2,061 |
| Municipal Hotel Tax | 7,981 | 8,246 |
| Business Improvement Tax | 2,115 | 1,382 |
| | 217,199 | 205,299 |
| Provincial government contributions | 5,189 | 7,360 |
| Transfers from appropriated equity and fund balance | 11,443 | 21,757 |
| | $ 625,716 | $ 606,413 |

December 31, 1999

## EXPENDITURE

| | 1999 (000) | 1998 (000) |
|---|---|---|
| General government | $ 50,858 | $ 43,020 |
| Protection to persons and property | 187,120 | 184,265 |
| Engineering works | 32,362 | 32,610 |
| Sewers | 47,032 | 53,699 |
| Waterworks | 45,581 | 47,437 |
| Solid waste | 23,241 | 22,216 |
| Planning (net of recoveries) | 8,807 | 8,984 |
| Recreation and community services (net of recoveries) | 113,273 | 111,937 |
| Health | 495 | 650 |
| Municipal Hotel Tax | 7,981 | 8,246 |
| Business Improvement Tax | 2,115 | 1,382 |
| | 518,865 | 514,446 |
| Debt charges | 19,692 | 6,705 |
| Actuarial provision for debt retirement | 32,693 | 33,853 |
| Interest on temporary loans, advances and trusts | 864 | 768 |
| | 53,249 | 41,326 |
| Transfers - for capital purposes | 16,409 | 16,915 |
| - to appropriated equity and fund balance | 16,369 | 10,624 |
| | 32,778 | 27,539 |
| | 604,892 | 583,311 |
| Excess of revenue over expenditure (exhibit B) | 20,824 | 23,102 |
| | $ 625,716 | $ 606,413 |

## CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION

**EXHIBIT D**

Year Ended December 31, 1999

| | 1999 (000) | 1998 (000) |
|---|---|---|
| Cash provided by (used for) | | |
| Operations | | |
| Excess of revenue over expenditure | $ 20,824 | $ 23,102 |
| Expenditures not requiring the use of cash | | |
| Provision for capital | 13,781 | 16,915 |
| Provision for debt retirement | 23,852 | 26,237 |
| Other | 48,818 | 31,096 |
| Changes in non-cash components | | |
| Accounts receivable and accrued interest | 4,070 | 7,230 |
| Property taxes receivable | (6,465) | (7,295) |
| Other assets | 809 | 62 |
| Accounts payable, deposits and advance receipts | (5,366) | 3,819 |
| Deferred income | 13,486 | 6,016 |
| | 113,809 | 107,182 |
| Financing activities | | |
| Debenture issues | 80,000 | – |
| Mortgage and loan agreements | 1,231 | (1,391) |
| Transfers from senior government | 4,153 | 7,753 |
| Sundry grants, fees and receipts | 16,254 | 13,081 |
| Debt retirement | (39,395) | – |
| | 62,243 | 19,443 |
| Investing activities | | |
| Sale of properties | – | 8,303 |
| Capital and sundry expenditures | (163,419) | (147,917) |
| Purchase of land, buildings and equipment | (12,230) | (16,009) |
| | (175,649) | (155,623) |
| Increase (decrease) in cash | 403 | (28,998) |
| Cash temporarily invested, beginning of year | 277,191 | 306,189 |
| Cash temporarily invested, end of year (exhibit A) | $ 277,594 | $ 277,191 |

BY SEA LAND AND AIR WE PROSPER

As at

## ASSETS

| | 1999 (000) | 1998 (000) |
|---|---|---|
| CASH TEMPORARILY INVESTED (exhibit G) | | |
| Unexpended funds from debentures issued | $ 50,450 | $ 15,054 |
| Other | 42,593 | 46,806 |
| | 93,043 | 61,860 |
| ACCOUNTS RECEIVABLE AND ACCRUED INTEREST | 928 | 496 |
| LOCAL IMPROVEMENTS RECOVERABLE FROM PROPERTY OWNERS | 2,560 | 3,202 |
| LEASE AGREEMENT RECEIVABLE | 59,181 | 60,074 |
| PROPERTIES (note 2) | 4,769,804 | 4,835,447 |
| LAND PURCHASE FUND | | |
| Cash temporarily invested | 849 | 31 |
| Sites acquired for future civic use, at cost | 5,872 | 6,550 |
| Deposit on land sale | (18) | – |
| | 6,703 | 6,581 |
| AFFORDABLE HOUSING FUND | | |
| Cash temporarily invested | 2,068 | 2,226 |
| Loans receivable | 1 | 25 |
| Payable to Property Endowment Fund (exhibit K) | – | (1,358) |
| | 2,069 | 893 |
| | $ 4,934,288 | $ 4,968,553 |

E. Lo, Director of Finance

## BALANCE SHEET — EXHIBIT E

December 31, 1999

### LIABILITIES

| | 1999 (000) | 1998 (000) |
|---|---|---|
| ACCOUNTS PAYABLE AND PREPAID FEES | $ 9,654 | $ 6,528 |
| ADVANCES PENDING DEBENTURE ISSUES (exhibit H) | | |
| General | 3,333 | 36,261 |
| Property owners' share of local improvements | 2,560 | 3,202 |
| | 5,893 | 39,463 |
| PAYABLE TO OTHER FUNDS | 124,133 | 109,326 |
| DOWNTOWN REVITALIZATION LOANS | 343 | 419 |
| MORTGAGE DEBENTURES PAYABLE (note 4 (g)) | 59,821 | 60,655 |
| DEBENTURES OUTSTANDING (schedule 2) | | |
| General (including waterworks) | 503,558 | 452,129 |
| Local improvements (property owners' share) | 24,163 | 24,281 |
| | 527,721 | 476,410 |
| | 727,565 | 692,801 |

### EQUITY

| | | |
|---|---|---|
| EQUITY IN - Capital Properties (exhibit F) | 4,171,196 | 4,235,913 |
| - Land Purchase Fund | 6,703 | 6,581 |
| - Affordable Housing Fund | 2,069 | 893 |
| - Reserves (exhibit F) | 26,755 | 32,365 |
| | 4,206,723 | 4,275,752 |
| | $ 4,934,288 | $ 4,968,553 |

## CAPITAL FUND - STATEMENT OF EQUITY IN CAPITAL PROPERTIES AND RESERVES

**EXHIBIT F**

Year Ended December 31, 1999

| | 1999 (000) | 1998 (000) |
|---|---|---|
| **EQUITY IN CAPITAL PROPERTIES** | | |
| Balance, beginning of year | $ 4,235,913 | $ 4,292,277 |
| Increases | | |
| Capital properties funded by | | |
| Revenue Fund - reserves | 20,475 | 9,420 |
| - provision for capital | 13,781 | 16,915 |
| - operating budget | 11,750 | 11,351 |
| - revenue surplus | (300) | 300 |
| Property Endowment Fund | – | 71 |
| Capital Financing Fund | (139) | 55 |
| Reserves - Civic Theatres | 949 | 362 |
| - Development Levy | 3,329 | 1,318 |
| - Community Amenity Contributions | 8,222 | 1,076 |
| - Other | – | 250 |
| Senior governments | 4,153 | 7,753 |
| Sundry grants, fees and receipts | 10,572 | 12,217 |
| Lease payments received | 6,667 | 6,667 |
| Estimated value of art works and artifacts | 440 | 2,480 |
| Advances to property owners | 222 | 721 |
| | 80,121 | 70,956 |
| Redemption of debentures from | | |
| Sinking Fund | 65,000 | 30,000 |
| Revenue Fund | 26,028 | 25,343 |
| | 91,028 | 55,343 |
| | 4,407,062 | 4,418,576 |
| Decreases | | |
| Development of park sites | 8,862 | 11,670 |
| Depreciation of assets | 33,834 | 32,223 |
| Disposal of equipment | 8,349 | 5,093 |
| Interest on advances from other funds | 2,364 | 2,479 |
| Interest on mortgage | 5,848 | 5,925 |
| Grants | 609 | 315 |
| Expenditures on non-City owned projects | 11,281 | 7,597 |
| Transfer to reserve | – | 14,400 |
| Revaluation of land to 'actual' value for assessment purposes (note 1 (e)) | 164,719 | 102,961 |
| | 235,866 | 182,663 |
| Balance, end of year (exhibit E) | $ 4,171,196 | $ 4,235,913 |

| | 1999 (000) | 1998 (000) |
|---|---|---|
| EQUITY IN RESERVES | | |
| Balance, beginning of year | $ 32,365 | $ 19,656 |
| Increases | | |
| Community Amenity reserve contributions | 1,487 | 1,924 |
| Development Levy reserve contributions | 5,867 | 2,307 |
| Transfer from - Revenue Fund | 691 | 577 |
| - Equity in capital properties | -- | 14,400 |
| - Property Endowment Fund | -- | 200 |
| | 8,045 | 19,408 |
| Decreases | | |
| Transfer to - Revenue Fund Budget | -- | 2,892 |
| - Equity in capital properties | 12,500 | 2,889 |
| - Property Endowment Fund | 1,155 | 918 |
| | 13,655 | 6,699 |
| Balance, end of year (exhibit E) | $ 26,755 | $ 32,365 |
| Comprised of | | |
| Community Amenity | $ 5,272 | $ 13,182 |
| Development Levy | 8,043 | 5,485 |
| Capital Facilities | 13,440 | 13,400 |
| Civic Theatres | -- | 298 |
| | $ 26,755 | $ 32,365 |

**CAPITAL FUND**
**STATEMENT OF CHANGES IN FINANCIAL POSITION** **EXHIBIT G**

Year Ended December 31, 1999

| | 1999 (000) | 1998 (000) |
|---|---|---|
| Cash provided by (used for) | | |
| Financing activities | | |
| Debentures issued | | |
| - general and waterworks | $ 140,000 | $ – |
| - local improvements (property owners' share) | 2,339 | 2,583 |
| Transfers from (to) | | |
| Revenue Fund - provison for capital | 13,781 | 16,915 |
| - operating budget | 4,815 | 7,698 |
| - revenue surplus | (300) | 300 |
| - operating budget | – | (2,892) |
| - reserves | 4,360 | – |
| Capital Financing Fund | (139) | 55 |
| Property Endowment Fund | – | 10 |
| Reserves - Civic Theatres | 949 | 362 |
| - Community Amenities | 8,222 | 1,318 |
| - Development Levy | 3,329 | (750) |
| - Other | – | 1,076 |
| Grants and senior governments (schedule 1) | 4,153 | 7,753 |
| Sundry grants, fees and receipts | 16,108 | 13,873 |
| Mortgage payable | (833) | (757) |
| Payable to other funds | 14,807 | 5,547 |
| Advances pending debenture issues (refunded) | (33,571) | 35,219 |
| Loans | (77) | (156) |
| Appropriated reserves | (5,611) | 2,201 |
| Sale of property | – | 17,173 |
| | 172,332 | 107,528 |
| Investing activities | | |
| Capital expenditures (schedule 1) | (143,234) | (126,470) |
| Grants | (609) | (315) |
| | (143,843) | (126,785) |
| Changes in non-cash components | | |
| Accounts receivable | (432) | 125 |
| Accounts payable and prepaid fees | 3,126 | 1,014 |
| | 2,694 | 1,139 |
| Increase (decrease) in cash | 31,183 | (18,118) |
| Cash temporarily invested, beginning of year | 61,860 | 79,978 |
| Cash temporarily invested, end of year (exhibit E) | $ 93,043 | $ 61,860 |

BY SEA LAND AND AIR WE PROSPER

As at

## ASSETS

| | 1999 (000) | 1998 (000) |
|---|---|---|
| CASH TEMPORARILY INVESTED | $ 72,274 | $ 41,080 |
| ACCOUNTS RECEIVABLE AND ACCRUED INTEREST | | |
| Water rates | 4,008 | 4,481 |
| Senior governments - grants and other | 5,200 | 3,462 |
| Other accounts and claims | 12,697 | 16,546 |
| | 21,905 | 24,489 |
| PROPERTY TAXES RECEIVABLE AND ACCRUED INTEREST | 37,718 | 31,252 |
| PREPAID EXPENSES | 562 | 987 |
| ADVANCES PENDING DEBENTURE ISSUES (exhibit E) | | |
| General | 3,333 | 36,261 |
| Property owners' share of local improvements | 2,560 | 3,202 |
| | 5,893 | 39,463 |
| RECEIVABLE from other funds | 761 | – |
| INVENTORIES | 9,581 | 9,965 |
| | $ 148,694 | $ 147,236 |

E. Lo, Director of Finance

**BALANCE SHEET** **EXHIBIT H**

December 31, 1999

LIABILITIES

| | 1999 (000) | 1998 (000) |
|---|---|---|
| **ACCOUNTS PAYABLE** | | |
| Trade and sundry | $ 40,312 | $ 42,743 |
| Provincial government - schools | 4,592 | 5,437 |
| Serial debentures and interest coupons matured | 75 | 128 |
| Holdbacks on construction contracts | 615 | 821 |
| | 45,594 | 49,129 |
| **ADVANCE RECEIPTS** | | |
| Prepaid property taxes, licenses and other | 24,477 | 18,208 |
| Local improvements - interest | 3,229 | 3,262 |
| Senior government programs | 106 | 106 |
| | 27,812 | 21,576 |
| **PAYABLE to other funds** | -- | 406 |
| | 73,406 | 71,111 |

EQUITY

| | | |
|---|---|---|
| **APPROPRIATED EQUITY** | | |
| General purpose reserves | | |
| Plant and equipment replacement | 24,807 | 34,122 |
| Equipment purchases out of revenue | 1,927 | 2,018 |
| Water rates stabilization | 5,587 | 2,935 |
| Art Gallery operations | 3,574 | 3,574 |
| Self-insurance | 16,765 | 16,261 |
| Future Revenue Fund budgets | 2,176 | 1,492 |
| Outstanding commitments | 3,419 | 2,606 |
| Hastings Park | 1,037 | 3 |
| Mortgage debenture retirement | 1,632 | 1,551 |
| Miscellaneous | 6,676 | 6,212 |
| | 67,600 | 70,774 |
| Financing purpose reserves | | |
| Property tax appeals | 700 | -- |
| Property owners' share of local improvements | 1,000 | 1,000 |
| | 1,700 | 1,000 |
| **FUND BALANCE (exhibit I)** | 5,988 | 4,351 |
| | 75,288 | 76,125 |
| | $ 148,694 | $ 147,236 |

**REVENUE FUND**
**STATEMENT OF EQUITY** **EXHIBIT I**

Year Ended December 31, 1999

| | 1999 (000) | 1998 (000) |
|---|---|---|
| FUND BALANCE, beginning of year | $ 4,351 | $ 3,634 |
| Excess of revenue over expenditure (exhibit J) | 1,337 | 1,017 |
| | 5,688 | 4,651 |
| Transfer from (to) Capital Fund | 300 | (300) |
| FUND BALANCE, end of year (exhibit H) | $ 5,988 | $ 4,351 |

BY SEA LAND AND AIR WE PROSPER

Year Ended

## REVENUE

| | 1999 (000) | 1998 (000) |
|---|---|---|
| **Taxation** | | |
| General purposes | | |
| General tax levy | $ 363,592 | $ 347,196 |
| Receipts in lieu of taxes | 18,621 | 16,250 |
| Penalties and Interest | 5,061 | 4,112 |
| | 387,274 | 367,558 |
| Local improvement taxes | 4,611 | 4,439 |
| | 391,885 | 371,997 |
| **Sundry** | | |
| Sundry licenses | 11,360 | 11,131 |
| Rent in lieu of taxes, rentals and leases | 14,095 | 11,994 |
| Municipal by-law fines | 9,035 | 9,437 |
| Service and inspection fees | 17,485 | 16,627 |
| On street parking | 13,840 | 12,304 |
| Sundry fees and services | 2,528 | 2,745 |
| Interest on short-term investments | 11,316 | 11,120 |
| | 79,659 | 75,358 |
| Provincial local government grants | 3,557 | 5,839 |
| **Waterworks Utility** | | |
| Flat rates | 20,829 | 19,724 |
| Meter rates | 30,395 | 30,310 |
| | 51,224 | 50,034 |
| Carried forward | 526,325 | 503,228 |

## STATEMENT OF REVENUE AND EXPENDITURE — EXHIBIT J

December 31, 1999

EXPENDITURE

| | 1999 (000) | 1998 (000) |
|---|---|---|
| General government | | |
| Legislative and administrative | $ 45,088 | $ 37,519 |
| Office buildings - maintenance | 4,409 | 4,642 |
| | 49,497 | 42,161 |
| Protection to persons and property | | |
| Fire | 61,914 | 60,348 |
| Police | 113,802 | 111,759 |
| Permits and licenses | 11,286 | 11,370 |
| Emergency program | 308 | 307 |
| | 187,310 | 183,784 |
| Engineering works | | |
| Streets, roads, bridges and walks | 12,703 | 13,414 |
| Street cleaning | 6,209 | 6,070 |
| Snow and ice control | 328 | 1,231 |
| Traffic control | 5,169 | 5,935 |
| Street lighting and communications | 5,680 | 5,606 |
| Parking enforcement | 5,189 | 5,692 |
| Engineering administration | 3,948 | 1,963 |
| | 39,226 | 39,911 |
| Sewer Utility | | |
| Sewers and drains | 4,376 | 4,637 |
| Contribution to Joint Sewerage Board | 28,162 | 24,990 |
| Debt charges | 26,078 | 27,621 |
| | 58,616 | 57,248 |
| Waterworks Utility | | |
| Water rates - billing and inspection | 834 | 802 |
| Distribution system | 5,779 | 6,147 |
| Purchase of water | 20,712 | 19,912 |
| Debt charges | 21,247 | 22,575 |
| Transfer to Water Rates Stabilization reserve | 2,652 | 598 |
| | 51,224 | 50,034 |
| Carried forward | 385,873 | 373,138 |

REVENUE

| | 1999 (000) | 1998 (000) |
|---|---|---|
| Brought forward | $ 526,325 | $ 503,228 |
| Solid Waste Utility | | |
| Collection fees | 13,022 | 12,961 |
| Disposal fees | 7,708 | 9,268 |
| Transfer from Solid Waste reserve | 2,512 | – |
| | 23,242 | 22,229 |
| Recreation and community services | | |
| Parks and recreation - general operations | 27,124 | 25,165 |
| Civic Theatres | 4,442 | 4,491 |
| | 31,566 | 29,656 |
| Carried forward | 581,133 | 555,113 |

EXPENDITURE

| | 1999 (000) | 1998 (000) |
|---|---|---|
| Brought forward | $ 385,873 | $ 373,138 |
| Solid Waste Utility | | |
| Billing | 236 | 222 |
| Collection and disposal | 22,372 | 18,347 |
| Regional recycling levy | 634 | 579 |
| Debt charges | -- | 32 |
| Transfer to Capital Financing Fund - Sanitation reserve | -- | 3,049 |
| | 23,242 | 22,229 |
| Planning | | |
| Municipal planning | 7,188 | 7,460 |
| Social planning | 1,618 | 1,524 |
| | 8,806 | 8,984 |
| Recreation and community services | | |
| Parks and recreation | 67,209 | 64,662 |
| Britannia Community Services Centre | 1,754 | 1,812 |
| Carnegie Centre | 2,107 | 2,043 |
| Downtown South Gathering Place | 1,499 | 1,464 |
| Evelyne Saller Centre | 2,193 | 2,195 |
| (less recoveries) | (1,690) | (1,712) |
| Libraries | 27,841 | 28,122 |
| Civic Theatres | 4,109 | 4,172 |
| | 105,022 | 102,758 |
| Grants for cultural and community services | | |
| Vancouver Museum Commission | 631 | 1,031 |
| Pacific Space Centre Society | 443 | 443 |
| Maritime Museum | 381 | 392 |
| Vancouver Art Gallery | 1,917 | 1,831 |
| Cultural | 3,003 | 3,194 |
| Community services | 2,915 | 2,872 |
| Childcare | 1,017 | 1,226 |
| Other | 605 | 529 |
| (less miscellaneous recoveries) | (379) | (530) |
| | 10,533 | 10,988 |
| Mountain View Cemetery | 506 | 650 |
| Housing facilities | 3,530 | 3,370 |
| Less rental receipts and contributions from senior governments | (3,530) | (3,370) |
| | -- | -- |
| Carried forward | 533,982 | 518,747 |

## REVENUE

| | 1999 (000) | 1998 (000) |
|---|---|---|
| Brought forward | $ 581,133 | $ 555,113 |
| Transfers from | | |
| Capital Fund | 863 | 578 |
| Capital Reserves | – | 2,892 |
| Property Endowment Fund | | |
| - current budget (exhibit M) | 7,000 | 7,000 |
| - for expenses | 1,828 | 1,734 |
| Sinking Fund | | |
| - current budget (exhibit O) | 4,794 | 5,493 |
| - for expenses | 60 | 57 |
| Reserves | | |
| - Self-insurance | 930 | 542 |
| - Outstanding commitments | 2,534 | 6,087 |
| - Property tax appeals and arrears | – | 4,884 |
| - Elections | 600 | – |
| - Hastings Park | 500 | 606 |
| - Other | 1,221 | 675 |
| | 20,330 | 30,548 |
| Total general revenue | 601,463 | 585,661 |
| Carried forward | 601,463 | 585,661 |

EXPENDITURE

| | 1999 (000) | 1998 (000) |
|---|---|---|
| Brought forward | $ 533,982 | $ 518,747 |
| Debt charges (other than utilities) | | |
| General debt | 34,884 | 37,102 |
| Local improvements (property owners' share) | 4,610 | 4,439 |
| Interest on temporary loans | 56 | 77 |
| | 39,550 | 41,618 |
| Transfers to | | |
| Capital Fund | 13,781 | 16,915 |
| Affordable Housing Fund | 2,128 | – |
| Capital Financing Fund | 500 | – |
| Reserves | | |
| - Self-insurance | 658 | 662 |
| - Outstanding commitments | 3,408 | 2,481 |
| - Revenue Budget equipment | 1,444 | 1,128 |
| - Hastings Park | 1,895 | 1,113 |
| - Other | 2,780 | 1,980 |
| | 26,594 | 24,279 |
| Total general expenditure from revenue | 600,126 | 584,644 |
| Excess of revenue over expenditure for the year (exhibit I) | 1,337 | 1,017 |
| | 601,463 | 585,661 |
| Carried forward | 601,463 | 585,661 |

## REVENUE

| | 1999 (000) | 1998 (000) |
|---|---|---|
| Brought forward | $ 601,463 | $ 585,661 |
| Other taxes collected | | |
| Business Improvement Area taxes | 2,115 | 1,382 |
| Municipal Hotel taxes | 7,981 | 8,246 |
| | 10,096 | 9,628 |
| Taxes levied for other taxing authorities | | |
| Provincial Government - schools | | |
| Tax levy | 289,834 | 290,431 |
| Receipts in lieu of taxes | 5,652 | 3,179 |
| | 295,486 | 293,610 |
| Greater Vancouver Regional Hospital District | | |
| Tax levy | – | 17,582 |
| Receipts in lieu of taxes | 308 | 182 |
| | 308 | 17,764 |
| Greater Vancouver Regional District | | |
| Tax levy | 9,829 | 9,946 |
| Receipts in lieu of taxes | 232 | 162 |
| | 10,061 | 10,108 |
| British Columbia Transportation Authority tax levy | 31,450 | 13,550 |
| Municipal Finance Authority tax levy | 19 | 19 |
| British Columbia Assessment Authority | | |
| Tax levy | 11,484 | 11,651 |
| Receipts in lieu of taxes | 191 | 81 |
| | 11,675 | 11,732 |
| | 348,999 | 346,783 |
| TOTAL | $ 960,558 | $ 942,072 |

## EXPENDITURE

| | 1999 (000) | 1998 (000) |
|---|---|---|
| Brought forward | $ 601,463 | $ 585,661 |
| Taxes transmitted to other agencies | | |
| Business Improvement Area taxes | 2,115 | 1,382 |
| Municipal Hotel taxes | 7,981 | 8,246 |
| | 10,096 | 9,628 |
| Transmission of taxes levied for other taxing authorities | | |
| Provincial Government - schools | 295,486 | 293,610 |
| Greater Vancouver Regional Hospital District | 308 | 17,764 |
| Greater Vancouver Regional District | 10,061 | 10,108 |
| Greater Vancouver Transportation Authority | 31,450 | 13,550 |
| Municipal Finance Authority | 19 | 19 |
| British Columbia Assessment Authority | 11,675 | 11,732 |
| | 348,999 | 346,783 |
| TOTAL | $ 960,558 | $ 942,072 |

As at

## ASSETS

| | 1999 (000) | 1998 (000) |
|---|---|---|
| CASH TEMPORARILY INVESTED (exhibit N) | $ 69,246 | $ 60,781 |
| CITY OF VANCOUVER DEBENTURES | 10,000 | 10,000 |
| NOTES RECEIVABLE - VANCOUVER CIVIC DEVELOPMENT CORPORATION (non-interest bearing) | -- | 1,062 |
| ACCOUNTS AND AGREEMENTS RECEIVABLE | 5,452 | 7,312 |
| RECEIVABLE FROM OTHER FUNDS | 47,106 | 45,985 |
| PROPERTIES (note 2) | 1,050,861 | 1,071,715 |
| | $ 1,182,665 | $ 1,196,855 |

E. Lo, Director of Finance

**BALANCE SHEET** **EXHIBIT K**

December 31, 1999

LIABILITIES AND DEFERRED INCOME

| | 1999 (000) | 1998 (000) |
|---|---|---|
| ACCOUNTS PAYABLE, DEPOSITS AND ADVANCE RECEIPTS | $ 3,297 | $ 8,174 |
| MORTGAGE PAYABLE | 2,330 | – |
| DEFERRED INCOME | 135,340 | 130,791 |
| | 140,967 | 138,965 |
| EQUITY | | |
| EQUITY IN PROPERTIES (exhibit L) | 786,810 | 815,907 |
| APPROPRIATED EQUITY (exhibit L) | 20,421 | 17,783 |
| FUND BALANCE (exhibit L) | 234,467 | 224,200 |
| | 1,041,698 | 1,057,890 |
| | $ 1,182,665 | $ 1,196,855 |

**PROPERTY ENDOWMENT FUND**
**STATEMENT OF EQUITY** **EXHIBIT L**

Year Ended December 31, 1999

| | 1999 (000) | 1998 (000) |
|---|---|---|
| EQUITY IN PROPERTIES | | |
| Balance, beginning of year | $ 815,907 | $ 782,635 |
| Increases (decreases) | | |
| Revaluation of land to 'actual' value (note 1(e)) | (25,356) | 46,274 |
| Development costs | (1,540) | (4,990) |
| Net adjustments to 'actual' value resulting from land transactions | (2,201) | (8,012) |
| | (29,097) | 33,272 |
| Balance, end of year (exhibit K) | $ 786,810 | $ 815,907 |
| APPROPRIATED EQUITY | | |
| Balance, beginning of year | $ 17,783 | $ 20,483 |
| Increases (decreases) | | |
| Net parking income | 4,073 | 3,181 |
| From (to) fund balance | | |
| - Emerging Neighbourhood reserve | (2,590) | (1,098) |
| - CP Rail Corridor | – | (3,000) |
| From Capital Fund | 1,155 | – |
| Parking sites development | – | (1,778) |
| Senior Housing reserve | – | (5) |
| | 2,638 | (2,700) |
| Balance, end of year (exhibit K) | $ 20,421 | $ 17,783 |
| Comprised of | | |
| Parking sites reserve | $ 14,652 | $ 10,477 |
| Pay in lieu of parking | 475 | 577 |
| Senior Housing reserve | 2,012 | 2,012 |
| Emerging Neighbourhood reserve | 1,012 | 2,447 |
| Civic Theatres | 2,270 | 2,270 |
| | $ 20,421 | $ 17,783 |

| | 1999 (000) | 1998 (000) |
|---|---|---|
| FUND BALANCE | | |
| Balance, beginning of year | $ 224,200 | $ 210,807 |
| Increases | | |
| Net income (exhibit M) | 7,677 | 8,376 |
| From appropriated equity | | |
| - Emerging Neighbourhood reserve | 2,590 | 1,099 |
| - CP Rail Corridor | – | 3,000 |
| From Capital Fund | – | 918 |
| | 10,267 | 13,393 |
| Balance, end of year (exhibit K) | $ 234,467 | $ 224,200 |

**PROPERTY ENDOWMENT FUND**
**STATEMENT OF INCOME** **EXHIBIT M**
Year Ended December 31, 1999

| | 1999 (000) | 1998 (000) |
|---|---|---|
| Operating Revenue | | |
| Amortization of long term leases | $ 2,702 | $ 2,512 |
| Lease income | 1,190 | 1,308 |
| | 3,892 | 3,820 |
| Rental income | 8,694 | 8,164 |
| Less | | |
| Operating expenses | (1,978) | (2,326) |
| Depreciation | (1,050) | (1,413) |
| | 5,666 | 4,425 |
| Parking income | 13,776 | 13,309 |
| Less | | |
| Operating expenses | (9,788) | (9,751) |
| Depreciation | (1,497) | (1,497) |
| | 2,491 | 2,061 |
| Water moorage income | 761 | 749 |
| Less | | |
| Operating expenses | (358) | (370) |
| Depreciation | (52) | (52) |
| | 351 | 327 |
| Proceeds from sale of capital assets | 47 | 50 |
| Interest - short-term investments | 3,496 | 3,062 |
| - City of Vancouver debentures | 650 | 650 |
| - Interfund loans | 1,575 | 1,313 |
| Other | 12 | 25 |
| | 5,780 | 5,100 |
| Carried forward | 18,180 | 15,733 |

| | 1999 (000) | 1998 (000) |
|---|---|---|
| Brought forward | $ 18,180 | $ 15,733 |
| Operating Expenditures | | |
| Administration | (1,437) | (1,503) |
| Interest | – | 2 |
| Other | (177) | (200) |
| | (1,614) | (1,701) |
| Income from operations before appropriations and transfers (exhibit N) | 16,566 | 14,032 |
| Payments in lieu of parking | 281 | 18 |
| Appropriated to reserves | (4,073) | (3,200) |
| Transfer to Revenue Fund (exhibit J) | (7,000) | (7,000) |
| | (10,792) | (10,182) |
| Net income from operations | 5,774 | 3,850 |
| Property Sales Revenue | | |
| Proceeds from sale of properties | 6,368 | 5,750 |
| Less cost of sales | (4,465) | (1,224) |
| Net income from sale of properties | 1,903 | 4,526 |
| Net income (exhibit L) | $ 7,677 | $ 8,376 |

**PROPERTY ENDOWMENT FUND**
**STATEMENT OF CHANGES IN FINANCIAL POSITION** **EXHIBIT N**

Year Ended December 31, 1999

| | 1999 (000) | 1998 (000) |
|---|---|---|
| Cash provided by (used for) | | |
| Operations | | |
| Income from operations before appropriations and transfers (exhibit M) | $ 16,566 | $ 14,032 |
| Adjustments for | | |
| Amortization of prepaid ground leases | (2,702) | (2,512) |
| Depreciation | 2,599 | 2,963 |
| Changes in non-cash components working capital | | |
| Agreements, accounts and accrued interest receivable | 2,922 | 4,815 |
| Accounts payable, deposits and advance receipts | (4,877) | (136) |
| Deferred income | 7,251 | 5,086 |
| | 21,759 | 24,248 |
| Financing activities | | |
| Transfers to | | |
| Revenue Fund (exhibit J) | (7,000) | (7,000) |
| Capital Fund (exhibit F) | 1,155 | 918 |
| Receipts in lieu of parking | 281 | – |
| Proceeds from mortgage payable | 2,330 | – |
| | (3,234) | (6,082) |
| Investing activities | | |
| Purchase of land and buildings (net of transfers) | (13,029) | (24,281) |
| Development costs | (1,540) | (5,106) |
| Development costs - parking | – | (1,778) |
| Repayment from (advances to) Revenue Fund | (3) | 1 |
| Repayment from (advances to) Affordable Housing Fund | 1,358 | (1,358) |
| Repayment from (advances to) Capital Fund | (2,476) | 7,429 |
| Proceeds from sale of properties | 5,630 | 5,047 |
| | (10,060) | (20,046) |
| Increase (decrease) in cash | 8,465 | (1,880) |
| Cash temporarily invested, beginning of year | 60,781 | 62,661 |
| Cash temporarily invested, end of year (exhibit K) | $ 69,246 | $ 60,781 |

BY SEA LAND AND AIR WE PROSPER

As at

## ASSETS

| | 1999 (000) | 1998 (000) |
|---|---|---|
| CASH TEMPORARILY INVESTED | $ 8,829 | $ 75,089 |
| INVESTMENTS | | |
| City of Vancouver debentures | 125,875 | 92,517 |
| ACCRUED INTEREST RECEIVABLE | 6,351 | 5,999 |
| | $ 141,055 | $ 173,605 |

E. Lo, Director of Finance

**BALANCE SHEET** **EXHIBIT O**

December 31, 1999

EQUITY

| | 1999 (000) | 1998 (000) |
|---|---|---|
| APPROPRIATED EQUITY | | |
| Actuarial requirement for debt retirement | | |
| General | $ 97,122 | $ 124,822 |
| Waterworks | 35,187 | 39,794 |
| | 132,309 | 164,616 |
| Other contributions for debt retirement | 1,819 | 1,779 |
| Debt repayment reserve | 2,543 | 2,416 |
| | 136,671 | 168,811 |
| FUND BALANCE | | |
| Balance, beginning of year | 4,794 | 5,493 |
| Transfer to Revenue Fund (exhibit J) | (4,794) | (5,493) |
| | – | – |
| Excess of revenue over expenditure (exhibit P) | 4,384 | 4,794 |
| Balance, end of year | 4,384 | 4,794 |
| | $ 141,055 | $ 173,605 |

## SINKING FUND STATEMENT OF REVENUE AND EXPENDITURE

**EXHIBIT P**

Year Ended December 31, 1999

| | 1999 (000) | 1998 (000) |
|---|---|---|
| **Revenue** | | |
| Actuarial instalments | $ 23,852 | $ 26,237 |
| Interest on investments | 13,313 | 12,500 |
| Interest on Debt Repayment reserve | 127 | 113 |
| | 37,292 | 38,850 |
| **Expenditure** | | |
| Actuarial provision for debt retirement | 32,693 | 33,853 |
| Administrative | 60 | 57 |
| Interest credited to | | |
| - Trust accounts | 28 | 33 |
| - Debt repayment reserve | 127 | 113 |
| | 32,908 | 34,056 |
| Excess of revenue over expenditure (exhibit O) | $ 4,384 | $ 4,794 |

## CAPITAL FINANCING FUND BALANCE SHEET

**EXHIBIT Q**

As at December 31, 1999

### ASSETS

| | 1999 (000) | 1998 (000) |
|---|---|---|
| CASH TEMPORARILY INVESTED | $ 29,252 | $ 34,137 |
| RECEIVABLE FROM REVENUE FUND | – | 191 |
| RECEIVABLE FROM CAPITAL FUND (exhibit E) | 77,036 | 64,706 |
| CITY OF VANCOUVER DEBENTURES | 60,611 | 60,611 |
| ACCOUNTS RECEIVABLE AND ACCRUED INTEREST | 2,837 | 2,870 |
| | $ 169,736 | $ 162,515 |

### EQUITY

| | | |
|---|---|---|
| APPROPRIATED EQUITY | | |
| Solid Waste reserve | $ 29,030 | $ 29,870 |
| Capital Facilities reserve | 3,097 | 2,943 |
| Service Improvement reserve | 3,701 | 2,845 |
| | 35,828 | 35,658 |
| FUND BALANCE | | |
| Balance, beginning of year | 126,857 | 119,982 |
| Add: Interest earned during year | 9,067 | 8,505 |
| Less: Transfer to Solid Waste reserve | (1,709) | (1,491) |
| Transfer to Capital Facilities reserve | (156) | (139) |
| Transfer to Service Improvement reserve | (151) | – |
| | 7,051 | 6,875 |
| Balance, end of year | 133,908 | 126,857 |
| | $ 169,736 | $ 162,515 |

E. Lo, Director of Finance

## 1. SIGNIFICANT ACCOUNTING POLICIES

The preparation of these financial statements in conformity with accounting principles generally accepted for municipal financial reporting in British Columbia requires management to make estimates and assumptions that affect the reported amounts in the financial statements and the disclosure of contingent liabilities. The financial statements have, in management's opinion, been properly prepared within reasonable limits of materiality and within the framework of the significant accounting policies summarized below.

(a) Funds of the City

| | | |
|---|---|---|
| Capital | - | accounts for all properties and equipment required for civic use, and the related long term debt and other funding sources. |
| Revenue | - | accounts for the general operations of the City. |
| Property Endowment | - | accounts, on a commercial basis, for properties not required for civic use which are leased to third parties, or held for, or are being developed for, resale or lease. |
| Sinking | - | accounts for the accumulation of instalments generated from tax levies in accordance with the actuarial requirements for the retirement of sinking fund debt at maturity. |
| Capital Financing | - | accounts for funds designated for the acquisition of City of Vancouver debentures or the financing of capital works, and for funds set aside for the City's solid waste disposal program. |

(b) Principles of Consolidation

The consolidated financial statements include the accounts of all the Funds of the City (noted above) and its wholly-owned corporations. Inter-fund and inter-corporate transactions have been eliminated. The financial transactions of outside Boards under the financial control of City Council are reported in the various Funds of the City, as applicable.

| Outside Boards | Wholly-owned Corporations |
|---|---|
| Parks & Recreation | Harbour Park Development Ltd. |
| Vancouver Public Library | City of Vancouver Public Housing Corporation |
| Vancouver Police | Vancouver Civic Development Corporation |
| Vancouver Civic Theatre | Hastings Institute |

1. SIGNIFICANT ACCOUNTING POLICIES - continued

(c) Trust Funds

Excluded from the financial statements are the balances in the following trust funds administered by the City:

| | 1999 | 1998 |
|---|---|---|
| E-Comm | $ 69,418 | $ 102,241 |
| Cemetery Perpetual Care | 2,690 | 2,504 |
| Library | 119 | 245 |
| Atrium | 287 | 273 |
| General | 300 | 280 |

(d) Basis of Accounting

i) All revenues and expenditures are recorded on the accrual basis except debenture and mortgage interest (debt charges), employee vacation, overtime, sick pay expenses and other payroll accruals which are recorded on a cash basis.

ii) Reserve for Outstanding Commitments

The City records commitments approved for expenditures likely to be incurred after year end.

iii) The City maintains a reserve for self-insuring general liability claims and deductible portions of other policies, including potential environmental liabilities. The consulting actuaries to the Risk Management Department are satisfied that the level of the reserve is adequate. The self-insurance reserve is being accumulated through annual revenue budget appropriations and interest earnings in excess of claims incurred.

(e) Properties Valuation and Accounting Policies

In the Capital Fund (for civic use)

| | |
|---|---|
| Land | - at 'actual' value for assessment purposes as determined annually by the B.C. Assessment Authority. Crown land properties beneficially owned by the City are recorded at assessed value. |
| Buildings | - at cost. |
| Waterworks and engineering assets | - at depreciated cost. Depreciation is provided at varying rates determined by the City Engineer and is reflected as a reduction in the City's equity in capital properties. |
| Plant and equipment | - at cost. |
| Art works and artifacts | - at estimated and/or insured values. |

1. SIGNIFICANT ACCOUNTING POLICIES - continued

In the Property Endowment Fund (for sale or lease)

| | | |
|---|---|---|
| Land | - | at 'actual' value for assessment purposes as determined annually by the B.C. Assessment Authority. The development costs incurred are charged against equity to reflect their contribution to the increases in the 'actual' value of land. |
| Buildings | - | at cost less accumulated depreciation of $24,680 (1998 - $22,378). Depreciation is charged on a 5% straight-line basis on the buildings on parking sites, and on a 5% declining balance basis on leased buildings. |
| Equipment | - | at cost less accumulated depreciation of $663 (1998 - $576). Depreciation is calculated on a 30% declining balance basis. |
| Marina | - | at cost less accumulated depreciation of $1,072 (1998 - $1,021). Depreciation is calculated on a 5% straight-line basis. |
| Property subject to sale option | - | at option price. This land (Block 42) is subject to purchase by the lessee at a minimum value of $8,470 (subject to escalation of $105 per year). |

Properties are transferred between Funds with the approval of Council at either original cost, market (as determined by the Manager of Real Estate), or such other amount as is considered appropriate. Equity in properties is adjusted for the results of these transactions.

(f) Deferred Income

Deferred income on prepaid leases is recorded as revenue over the term of the lease on a straight-line basis. The terms range from 40 to 99 years.

## 2. PROPERTIES

The properties of the City comprise the following:

| | Capital Fund | Property Endowment Fund | 1999 Total | 1998 Total |
|---|---|---|---|---|
| Land - in civic use | $ 3,158,320 | $ – | $ 3,158,320 | $ 3,317,949 |
| - leased, for sale, lease or development | – | 976,091 | 976,091 | 994,792 |
| Buildings | 344,809 | 38,142 | 382,951 | 359,266 |
| Property subject to sale option | – | 8,470 | 8,470 | 8,365 |
| Leasehold interests | 27,020 | 4,230 | 31,250 | 30,391 |
| Engineering assets | 681,431 | – | 681,431 | 662,178 |
| Waterworks | 243,322 | – | 243,322 | 222,085 |
| Marina (land and improvements) | – | 23,488 | 23,488 | 23,540 |
| Plant & equipment, including (art works and artifacts) | 314,902 | 440 | 315,342 | 288,596 |
| | $ 4,769,804 | $ 1,050,861 | 5,820,665 | 5,907,162 |
| Land Purchase Fund (at cost) | | | 5,872 | 6,550 |
| Public Housing Corporation (at cost less accumulated depreciation) | | | 12,886 | 13,172 |
| Civic Development Corporation (at cost) | | | – | 1,062 |
| Exhibit A | | | $ 5,839,423 | $ 5,927,946 |

## 3. COMPARATIVE FIGURES

Certain 1998 comparative figures have been reclassified to conform with 1999 financial statement presentation standards.

## 4. CONTINGENCIES AND COMMITMENTS

(a) The City is contingently liable in respect of debentures of the Greater Vancouver Water District, the Greater Vancouver Sewerage and Drainage District and the Greater Vancouver Regional District.

4. CONTINGENCIES AND COMMITMENTS - continued

(b) The City is obligated to levy, collect and transmit the property taxes of the following bodies levied on Vancouver taxpayers.

Provincial Government - schools
Greater Vancouver Regional Hospital District
Greater Vancouver Regional District
Greater Vancouver Transportation Authority
British Columbia Assessment Authority
Municipal Finance Authority

(c) The City and its employees contribute to the Municipal Pension Plan in accordance with the Pension (Municipal) Act of British Columbia. The Superannuation Commission of the Province of British Columbia administers the Plan, including the payment of pension benefits, on behalf of employers and employees to whom the Act applies. The Plan currently has more than 100,000 active contributors, including approximately 26,000 contributors from approximately 180 local governments.

Every three years an actuarial valuation is performed to assess the financial position of the plan and the adequacy of plan funding. The latest valuation was as at December 31, 1997 and disclosed a $548 million unfunded actuarial liability (UAL) for funding purposes ($1.31 billion as at the previous valuation). This represented an improved financial position with a decrease in the UAL as a percentage of covered payroll from approximately 36% to 14%. Plan legislation provides that the unfunded liability will not cause increases in the employment group statutory contribution rates, upon which employer-specific rates are based, as long as the financial health of the pension plan improves from one valuation to the next. The actuary does not attribute portions of the UAL to individual employers. Each employer expenses contributions to the plan in the year in which payments are made.

(d) Employees of the City can accumulate earned benefits related to sick leave and can defer vacation and overtime entitlements.

As at December 31, 1999, the accumulated value of these payroll accruals was approximately:

| | (in millions) | |
|---|---|---|
| | 1999 | 1998 |
| Earned benefit related to sick leave | $16.6 | $15.8 |
| Deferred vacation | 14.5 | 12.0 |
| Overtime | 3.6 | 3.5 |

These Payroll costs and benefits are accounted for in the year in which payments are made.

(e) As at December 31, 1999, there were various legal claims pending against the City arising in the ordinary course of its operations. The City has made provision for certain uninsured claims in its self-insurance liability reserve, but has made no specific provision for those where the outcome is presently indeterminable.

4. CONTINGENCIES AND COMMITMENTS - continued

(f) As at December 31, 1999, there were various property assessment appeals pending with respect to properties within the boundaries of the City of Vancouver. The outcome of those appeals may result in adjustments to property taxes receivable for the current and prior years. The City makes an annual provision against property taxes receivable for the impact of appeals including specific provision where the results of an appeal are reasonably determinable and general provision for those where the outcome is presently indeterminable. The amount of the appropriation may not be adequate for all potentially adverse appeal outcomes.

(g) The Mortgage Debentures Payable on the Library Square Project have an interest rate of 9.875% per annum compounded semi-annually and a twenty-eight year term maturing January 14, 2021, with principal repayments which commenced in 1996. The debentures are secured by a first charge on the land on which the office building is located, the office building and any improvements to it including machinery, plant and equipment, proceeds of the lease of the office building, and any proceeds from the sale of land on which the office building is located.

Principal payments on the mortgage debentures over the next five years and thereafter are as follows:

| | |
|---|---|
| 2000 | $ 918 |
| 2001 | 1,010 |
| 2002 | 1,113 |
| 2003 | 1,225 |
| 2004 | 1,349 |
| Thereafter | 54,206 |
| | $59,821 |

The City has executed a twenty-five year lease of the office building with the Federal Government which commenced April 30, 1995. Annual lease payments of $6,667 will fully offset debenture principal and interest payments. The lease provides an option to purchase the office building at the end of the tenth and twentieth years and at the end of the lease term.

(h) The City has agreed to enter into a prepaid long-term sub-lease with Emergency Communications for Southwest British Columbia Incorporated (E-Comm) for a portion of the E-Comm facility. The space, which the City occupies, is designated as the Vancouver Emergency Operations Centre (VEOC). A Master Letter Agreement outlining the proposed terms is in place, however, as at December 31, 1999, no legal documents have been executed. As such, no liability has been recorded by the City. It is anticipated that this lease will be executed in early 2000 at a value of $8,681.

(i) No provision has been made in the Revenue Fund financial statements for the accrual of interest on the net long term liabilities of the Capital Fund. Had this provision been made, the Revenue Fund balance as at December 31, 1999 would have been decreased by $22,430 (1998 - $20,455).

## SOURCE

| | Capital Fund | | | |
|---|---|---|---|---|
| | By-law funds | | From (to) Revenue Budget | Grants and Senior Governments |
| | General (000) | Local Improvements (000) | (000) | (000) |
| **EXPENDITURES** | | | | |
| Land and improvements | | | | |
| Libraries | $ – | $ – | $ 1,094 | $ – |
| Firehalls and sites | 1,941 | – | 488 | – |
| Public Safety Building | – | – | 1,361 | – |
| City Hall | – | – | 1,356 | – |
| Civic Theatres | – | – | 949 | – |
| Park sites and development | 7,204 | – | 2,136 | – |
| Community service centres | 4,041 | – | 2,400 | 877 |
| Various projects | – | – | 3,578 | – |
| Library Square | – | – | – | – |
| Engineering assets | | | | |
| Sewers | 19,497 | – | 510 | 11 |
| Streets, lanes and sidewalks | 14,297 | 2,109 | 4,124 | 2,402 |
| Waterworks | 22,723 | – | 431 | 863 |
| Street lighting | 1,572 | 374 | 1 | – |
| Communications | 401 | – | (1) | – |
| Yards | – | – | 102 | – |
| Plant and equipment | – | – | – | – |
| Information Technology | – | – | 1,340 | – |
| Sundry | – | – | 112 | – |
| | $ 71,676 | $ 2,483 | $ 19,981 | $ 4,153 |

December 31, 1999

## OF FUNDS

| other receipts | | | Revenue Fund | | | |
|---|---|---|---|---|---|---|
| Other (000) | Total Capital Fund (000) | Reserves (000) | Operations (000) | 1999 (000) | 1998 (000) |
| $ 48 | $ 1,142 | $ – | $ – | $ 1,142 | $ 482 |
| 126 | 2,555 | – | – | 2,555 | 673 |
| 1,273 | 2,634 | – | – | 2,634 | 1,848 |
| 304 | 1,660 | – | – | 1,660 | 2,657 |
| 2,054 | 3,003 | – | – | 3,003 | 1,889 |
| 3,005 | 12,345 | – | – | 12,345 | 9,968 |
| 6,038 | 13,356 | – | – | 13,356 | 6,012 |
| 4,431 | 8,009 | – | – | 8,009 | 4,700 |
| – | – | – | – | – | 625 |
| 3,242 | 23,260 | – | – | 23,260 | 22,022 |
| 10,330 | 33,262 | – | – | 33,262 | 32,344 |
| 3,047 | 27,064 | – | – | 27,064 | 23,503 |
| 17 | 1,964 | – | – | 1,964 | 1,526 |
| – | 400 | – | – | 400 | 376 |
| 1,190 | 1,292 | – | – | 1,292 | 1,088 |
| – | – | 16,115 | 5,312 | 21,427 | 14,703 |
| 9,768 | 11,108 | – | – | 11,108 | 15,856 |
| 68 | 180 | – | – | 180 | 900 |
| $ 44,941 | $ 143,234 | $ 16,115 | $ 5,312 | $ 164,661 | $ 141,172 |

## CAPITAL FUND DEBENTURES OUTSTANDING — SCHEDULE 2

As at December 31, 1999

| Maturing In (000) | General (Including Waterworks) (000) | Local Improvements (property owners' share) (000) | Total Outstanding (000) |
|---|---|---|---|
| 2000 | $ 31,982 | $ 2,576 | $ 34,558 |
| 2001 | 62,642 | 2,514 | 65,156 |
| 2002 | 64,707 | 2,502 | 67,209 |
| 2003 | 60,111 | 2,404 | 62,515 |
| 2004 | 15,557 | 2,257 | 17,814 |
| 2005 - 2009 | 268,559 | 8,651 | 277,210 |
| 2010 - 2014 | -- | 3,259 | 3,259 |
| Debentures Outstanding (exhibit E) | 503,558 | 24,163 | 527,721 |
| Held internally | (172,324) | (24,163) | (196,487) |
| Exhibit A | $ 331,234 | $ -- | $ 331,234 |

1. The rates of interest payable on the principal amount of the debentures vary between 5% and 17.75% per annum. The average rate of interest payable for the year ended December 31, 1999 approximates 7.64%. The average rate of interest payable for externally-held debt is 6.94%.

2. The $527,720 principal amount of debentures outstanding at December 31, 1999 is comprised solely of debentures payable in Canadian funds.

# SUPPLEMENTARY FINANCIAL

# INFORMATION

# 1999

KPMG LLP
Chartered Accountants
Box 10426 777 Dunsmuir Street
Vancouver BC V7Y 1K3
Canada

Telephone (604) 691-3000
Telefax (604) 691-3031
www.kpmg.ca

## COMMENTS ON SUPPLEMENTARY FINANCIAL INFORMATION

We have reported to the Mayor and Members of Council on our examination for the purpose of expressing an opinion on the financial statements of the City of Vancouver for the year ended December 31, 1999.

We do not express an opinion on the following management prepared schedules since our examination did not extend to the detailed information therein.

KPMG LLP

Chartered Accountants

Vancouver, Canada
April 14, 2000



KPMG LLP, a Canadian limited liability partnership established under the laws of Ontario, is a member firm of KPMG International, a Swiss association.

## CAPITAL FUND
## UNEXPENDED FUNDS

As at December 31, 1999
(Prepared without audit)
(all dollar amounts are in thousands of dollars)

| | From Debentures Issued | Other | Total |
|---|---|---|---|
| Engineering | | | |
| Sewers | $ 93 | $ -- | $ 93 |
| Roads, walks, streets and lanes | 24,854 | -- | 24,854 |
| Refuse disposal | -- | (298) | (298) |
| Street lighting and communications | 832 | -- | 832 |
| Traffic control | 2,205 | -- | 2,205 |
| Water | 7,484 | -- | 7,484 |
| Yards | 119 | 45 | 164 |
| | 35,587 | (253) | 35,334 |
| Parks and Recreation | | | |
| Acquisition and development | 9,719 | -- | 9,719 |
| Civic Building Projects | | | |
| Centennial Museum | -- | 1,761 | 1,761 |
| City Hall and Annex | -- | 2,039 | 2,039 |
| Civic Theatres | -- | 718 | 718 |
| Firehalls | 5,144 | -- | 5,144 |
| Libraries | -- | 162 | 162 |
| Public Safety | -- | 3,039 | 3,039 |
| | 5,144 | 7,719 | 12,863 |
| Community Amenities | -- | 5,271 | 5,271 |
| Development Levies | -- | 8,043 | 8,043 |
| Sundry | -- | 21,813 | 21,813 |
| Exhibit E | $ 50,450 | $ 42,593 | $ 93,043 |

## CAPITAL FUND
## ADVANCES RE: PROPERTY OWNERS' SHARE OF LOCAL IMPROVEMENTS

As at December 31, 1999
(Prepared without audit)
(all dollar amounts are in thousands of dollars)

| | Advance Dec. 31, 1998 | Financed 1999 | Expended 1999 | Advance Dec. 31, 1999 |
|---|---|---|---|---|
| Pavements, etc. | $ 3,084 | $ 2,293 | $ 1,391 | $ 2,182 |
| Street lighting | 118 | 46 | 306 | 378 |
| Exhibit E | $ 3,202 | $ 2,339 | $ 1,697 | $ 2,560 |

## CAPITAL FUND
## CHANGES IN DEBENTURE DEBT OUTSTANDING

Year Ended December 31, 1999
(Prepared without audit)
(all dollar amounts are in thousands of dollars)

| | | | | |
|---|---|---|---|---|
| Balance, beginning of year | | | | $ 476,410 |
| Add: New Debenture issues during 1999 | | | | |
| | Price | Interest Rate | | |
| General and water | 99.18 | 6.00% | $ 80,000 | |
| General and water | 100.00 | 5.90% | 60,000 | 140,000 |
| Local Improvement | | | | |
| Street work | 100.00 | 7.00% | 2,293 | |
| Street and lane lighting | 100.00 | 7.00% | 46 | 2,339 |
| | | | | 618,749 |
| Less: Matured - General and water | | | 88,571 | |
| - Local improvement | | | 2,457 | 91,028 |
| Balance, end of year (exhibit E) | | | | $527,721 |

**CAPITAL FUND**
**DEBENTURE CASH AND RELATED CAPITAL EXPENDITURES**

As at December 31, 1999
(Prepared without audit)
(all dollar amounts are in thousands of dollars)

| | BALANCE AT DECEMBER 31, 1998 | | 1999 TRANSACTIONS | | BALANCE AT DECEMBER 31, 1999 | |
|---|---|---|---|---|---|---|
| Purpose | Unexpended Debenture Cash | Advances Pending Debenture Issues | Debentures Issued | Capital Expenditures | Unexpended Debenture Cash | Advances Pending Debenture Issues |
| Sewers | $ – | $ 11,827 | $ 31,417 | $ 19,497 | $ 93 | $ – |
| Streets | 6,954 | 10,762 | 45,163 | 14,297 | 27,058 | – |
| Water | – | 11,842 | 42,050 | 22,723 | 7,485 | – |
| Yards | 119 | – | – | – | 119 | – |
| Street lighting | 69 | 1,830 | – | 1,572 | – | 3,333 |
| Communications | 1,233 | – | – | 401 | 832 | – |
| Firehalls | 415 | – | 6,670 | 1,941 | 5,144 | – |
| Park sites | – | – | 3,479 | 2,336 | 1,143 | – |
| Park development | 2,676 | – | 7,108 | 4,868 | 4,916 | – |
| Park recreation facilities | 3,588 | – | 4,113 | 4,041 | 3,660 | – |
| | $ 15,054 | $ 36,261 | $140,000 | $ 71,676 | $ 50,450 | $ 3,333 |

Year Ended
(Prepared
(all dollar amounts

| | Plant & Equipment Replacement | Equipment Purchases out of Revenue | Water Rates Stabilization |
|---|---|---|---|
| Balance, beginning of year | $ 34,122 | $ 2,018 | $ 2,935 |
| Additions | | | |
| Provision for replacement | 8,070 | – | – |
| Transfer from Revenue Fund budget | 1,382 | 1,256 | 2,652 |
| Donations and miscellaneous receipts | 11 | 44 | – |
| Transfer from Other Reserves | – | 2,800 | – |
| | 43,585 | 6,118 | 5,587 |
| Deductions | | | |
| Expenditures | | | |
| Plant and equipment | 11,968 | 4,191 | – |
| Sundry | 10 | – | – |
| Transfer to Other Reserves | 2,800 | – | – |
| Transfer to Revenue Fund Budget | – | – | – |
| Transfer to Capital | 4,000 | – | – |
| | 18,778 | 4,191 | – |
| Balance, end of year (exhibit H) | $ 24,807 | $ 1,927 | $ 5,587 |

**FUND**
**FOR GENERAL PURPOSES**

December 31, 1999
without audit)
are in thousands of dollars)

| Future Revenue Budget, Debenture Retirement & Miscellaneous | Art Gallery Operations | Self-Insurance | Hastings Park | Outstanding Commitments | Total |
|---|---|---|---|---|---|
| $ 9,255 | $ 3,574 | $ 16,261 | $ 3 | $ 2,606 | $ 70,774 |
| -- | -- | -- | -- | -- | 8,070 |
| 2,628 | -- | 1,078 | 1,894 | 3,419 | 14,309 |
| 1,125 | 172 | 844 | -- | -- | 2,196 |
| -- | -- | -- | -- | -- | 2,800 |
| 13,008 | 3,746 | 18,183 | 1,897 | 6,025 | 98,149 |
| -- | -- | -- | -- | -- | 16,159 |
| 357 | -- | 546 | -- | -- | 913 |
| -- | -- | -- | -- | -- | 2,800 |
| 1,719 | 172 | 872 | 500 | 2,606 | 5,869 |
| 448 | -- | -- | 360 | -- | 4,808 |
| 2,524 | 172 | 1,418 | 860 | 2,606 | 30,549 |
| $ 10,484 | $ 3,574 | $ 16,765 | $ 1,037 | $ 3,419 | $ 67,600 |

## REVENUE FUND
## STATEMENT OF TAX RECEIPTS AND ARREARS

Year Ended December 31, 1999
(Prepared without audit)
(all dollar amounts are in thousands of dollars)

| | | |
|---|---|---|
| Balance, before allowance for tax write-offs, beginning of year | | $ 34,566 |
| Add: Interest and adjustments (net) | | 1,739 |
| | | 36,305 |
| Less: Receipts | | 16,640 |
| Outstanding - prior years | | 19,665 |
| Current tax levy - general (exhibit J) | | 363,592 |
| - on behalf of other governments (exhibit J) | $ 348,999 | |
| Less: Receipts in lieu of taxes | 6,383 | 342,616 |
| | | 706,208 |
| Local improvement levy (exhibit J) | | 4,611 |
| Business Improvement Area taxes (exhibit J) | | 2,115 |
| | | 712,934 |
| Less: Receipts | | 692,762 |
| Current tax arrears | | 20,172 |
| Add: Penalties on current tax arrears | $ 1,020 | |
| Current flat rate water arrears | 360 | 1,380 |
| Outstanding - current year | | 21,552 |
| Balance, before allowance for tax write-offs, end of year | | $ 41,217 |

## ANALYSIS OF ARREARS

By year of levy, including penalties and interest at December 31, 1999
(Prepared without audit)
(all dollar amounts are in thousands of dollars)

| | |
|---|---|
| 1999 | $ 21,552 |
| 1998 | 15,097 |
| 1997 | 4,568 |
| | 41,217 |
| Less: Allowance and adjustments | 3,499 |
| Balance, after allowance for tax write-offs, end of year (exhibit H) | $ 37,718 |

**REVENUE FUND**
**STATEMENT OF RECEIPTS IN LIEU OF TAXES**

Year Ended December 31, 1999
(Prepared without audit)
(all dollar amounts are in thousands of dollars)

| | | |
|---|---|---|
| Low rental housing projects: | | |
| Antoinette Lodge | $ | 13 |
| Champlain Heights | | 41 |
| Culloden Gardens | | 61 |
| 1800 East 5th Avenue | | 8 |
| East 49th Avenue and Elliott Street | | 37 |
| 1040 East 7th Avenue | | 7 |
| East 6th Avenue and Carolina Street | | 20 |
| East 25th Avenue and Brant Street | | 21 |
| Grandview Terrace | | 59 |
| Little Mountain | | 214 |
| McLean Drive | | 7 |
| McLean Park | | 137 |
| Oppenheimer Lodge | | 23 |
| Orchard Park | | 65 |
| Nicholson Tower | | 70 |
| Raymur Avenue | | 123 |
| Roddan Lodge | | 23 |
| Rupert Street and Vanness Avenue | | 24 |
| Skeena Terrace | | 93 |
| Sunset Towers | | 173 |
| Wall Street | | 31 |
| West 4th Avenue and Wallace Street | | 82 |
| West 2nd Avenue and Cypress Street | | 17 |
| West 7th Avenue and Maple Street | | 13 |
| 2304 - 2316 West 8th Avenue | | 7 |
| 2425 Cypress Street | | 18 |
| 2929 Laurel Street | | 18 |
| | | 1,405 |
| B.C. Gas | | 1,550 |
| B.C. Housing Management Corporation | | 191 |
| B.C. Hydro and Power Authority | | 5,167 |
| Canadian Broadcasting Corporation (net) | | 1,024 |
| Communication Companies | | 54 |
| Consular properties | | 149 |
| Federal properties (net) | | 5,290 |
| Provincial properties (net) | | 3,536 |
| Insurance Corporation of B.C. | | 910 |
| Liquor Distribution Branch | | 419 |
| Metronet Communications | | 38 |
| Port of Vancouver (net) | | 2,855 |
| Current taxes on properties sold | | 280 |
| Rogers Cablevision Ltd. | | 999 |
| Central Heat Distribution Ltd. | | 93 |
| Simon Fraser University | | 8 |
| VIAA Grant | | 9 |
| | | 23,977 |
| Transfer to Other Tax Authorities | | (5,356) |
| Exhibit J | $ | 18,621 |

**REVENUE FUND**
**STATEMENT OF SUNDRY REVENUES**

Year Ended December 31, 1999
(Prepared without audit)
(all dollar amounts are in thousands of dollars)

| | | |
|---|---|---|
| Sundry licenses | | |
| Business | 8,952 | |
| Dog | 531 | |
| False Alarm Reduction Programme | 1,187 | |
| Other | 690 | $ 11,360 |
| Rent in lieu of taxes, rentals and leases | | |
| Sundry rentals (net) | $ 1,695 | |
| Parking Corporation of Vancouver | 498 | |
| Pacific Centre | 7,217 | |
| Other properties | 4,685 | 14,095 |
| Municipal by-law fines | | 9,035 |
| Service and inspection fees | | |
| Development permits | 4,153 | |
| Building permits | 4,280 | |
| Plumbing inspection | 2,231 | |
| Electrical inspection | 2,169 | |
| Other | 4,652 | 17,485 |
| On street parking | | 13,840 |
| Sundry fees and services | | |
| Provincial school tax administration fee | 292 | |
| Other | 2,236 | 2,528 |
| Interest earned on short-term investments | | |
| Capital and Revenue Funds | 11,237 | |
| Local improvements and sewer connection advances | 76 | |
| Other | 3 | 11,316 |
| Exhibit J | | $ 79,659 |

**REVENUE FUND**
**CHANGES IN RESERVES FOR FINANCING PURPOSES**

Year Ended December 31, 1999
(Prepared without audit)
(all dollar amounts are in thousands of dollars)

| | Balance, beginning of year | Adjustments and Transfers | Balance, end of year |
|---|---|---|---|
| Business and property tax arrears | $ – | $ 700 | $ 700 |
| Property owners' share of local improvements | 1,000 | – | 1,000 |
| Exhibit H | $ 1,000 | $ 700 | $ 1,700 |

**CEMETERY CARE FUND**
**BALANCE SHEET**

As at December 31, 1999
(Prepared without audit)
(all dollar amounts are in thousands of dollars)

ASSETS

| | 1999 | 1998 |
|---|---|---|
| Capital cash and investments | $ 2,690 | $ 2,492 |
| Operating account - interest accrued on investments | – | 12 |
| | $ 2,690 | $ 2,504 |

LIABILITIES AND EQUITY

| | | |
|---|---|---|
| Due to City of Vancouver - accrued amortization | $ (69) | $ (160) |
| - accrued interest | – | 12 |
| | (69) | (148) |
| Cemetery Care Reserve | 2,759 | 2,652 |
| | $ 2,690 | $ 2,504 |

Year Ended
(Prepared
(all dollar amounts

| | Salaries & Fringe Benefits | Operating & General | New Equipment & Non-recurring Costs |
|---|---|---|---|
| General government | | | |
| Mayor and Councillors | $ 1,139 | $ 140 | $ 36 |
| City Manager | 1,144 | 436 | 16 |
| Finance | 12,420 | 5,613 | 103 |
| Human Resources | 2,781 | 1,107 | – |
| Law | 2,827 | 585 | – |
| City Clerk | 1,615 | 1,278 | 5 |
| Housing and Properties administration | 2,629 | 42 | – |
| Archives | 545 | 58 | – |
| General expenses | 5,265 | 13,123 | 52 |
| Office buildings - maintenance | 6,301 | 6,759 | 321 |
| Protection to persons and property | | | |
| Fire | 62,013 | 4,910 | 119 |
| Police | 110,105 | 9,500 | 133 |
| Permits and Licenses | 10,912 | 410 | 5 |
| Emergency program | 653 | 75 | 13 |
| Engineering - Works | | | |
| Streets, roads, bridges and walks | 14,629 | 8,001 | 10 |
| Street cleaning | 4,022 | 2,173 | – |
| Snow and ice control | 139 | 169 | 20 |
| Traffic control | 3,840 | 778 | 21 |
| Street lighting and communications | 3,443 | 4,988 | 15 |
| Parking enforcement | 4,708 | 1,197 | 149 |
| Engineering administration | 16,559 | (4,697) | 140 |
| Sewer Utility | | | |
| Sewers and drains | 4,672 | 1,933 | – |
| Contributions to Joint Sewerage Board | – | 13,227 | – |
| Debt charges | – | – | – |
| Waterworks Utility | | | |
| Water rates - billing and inspection | 688 | 60 | – |
| Distribution system | 5,514 | 2,290 | 21 |
| Purchase of water | – | 20,712 | – |
| Debt charges | – | – | – |
| Transfer to stabilization reserve | – | – | – |
| Carried forward | 278,563 | 94,867 | 1,179 |

December 31, 1999
without audit)
are in thousands of dollars)

| Debt Charges | Transfers and Other Costs | Less Recoveries and Misc. Income | Net Expenditures per Exhibit J |
|---|---|---|---|
| $ -- | $ -- | $ (6) | $ 1,309 |
| -- | -- | (504) | 1,092 |
| -- | (1,153) | (1,405) | 15,578 |
| -- | (1,090) | 35 | 2,833 |
| -- | (157) | (96) | 3,159 |
| -- | -- | (16) | 2,882 |
| -- | (6) | (143) | 2,522 |
| -- | 126 | (51) | 678 |
| -- | 1,351 | (4,756) | 15,035 |
| -- | (7,426) | (1,546) | 4,409 |
| | | | 49,497 |
| -- | 258 | (5,386) | 61,914 |
| -- | 4,014 | (9,950) | 113,802 |
| -- | 1 | (42) | 11,286 |
| -- | (421) | (12) | 308 |
| | | | 187,310 |
| -- | (1,622) | (8,315) | 12,703 |
| -- | 25 | (11) | 6,209 |
| -- | -- | -- | 328 |
| -- | 900 | (370) | 5,169 |
| -- | (2,548) | (218) | 5,680 |
| -- | 32 | (897) | 5,189 |
| -- | (1,693) | (6,361) | 3,948 |
| | | | 39,226 |
| -- | (1,816) | (413) | 4,376 |
| 14,935 | -- | -- | 28,162 |
| 28,005 | -- | (1,927) | 26,078 |
| | | | 58,616 |
| -- | 86 | -- | 834 |
| -- | (1,865) | (181) | 5,779 |
| -- | -- | -- | 20,712 |
| 22,157 | -- | (910) | 21,247 |
| -- | 2,652 | -- | 2,652 |
| | | | 51,224 |
| 65,097 | (10,352) | (43,481) | 385,873 |

| | Salaries & Fringe Benefits | Operating & General | New Equipment & Non-recurring Costs |
|---|---|---|---|
| Brought forward | $ 278,563 | $ 94,867 | $ 1,179 |
| Solid Waste Utility | | | |
| Billing | 199 | 12 | – |
| Collection and disposal | 10,565 | 21,764 | 60 |
| Regional recycling levy | – | 634 | – |
| Planning | | | |
| Municipal Planning | 7,049 | 177 | – |
| Social Planning | 1,399 | 244 | – |
| Recreation and community services | | | |
| Parks and Recreation | 46,333 | 20,103 | 288 |
| Britannia Community Services Centre | 1,268 | 533 | 11 |
| Carnegie Centre | 1,545 | 423 | 15 |
| Downtown South Gathering Place | 1,101 | 381 | – |
| Evelyne Saller Centre | 863 | 1,328 | 2 |
| Evelyne Saller recoveries | – | – | – |
| Libraries | 21,391 | 8,739 | 327 |
| Civic theatres | 2,219 | 755 | 12 |
| Grants for cultural and community services | | | |
| Vancouver Museum Commission | – | – | – |
| Vancouver Art Gallery | – | – | – |
| Grants - Cultural | – | – | – |
| - Community services | – | – | – |
| - Other | – | – | – |
| - Childcare | – | – | – |
| - Maritime Museum | – | – | – |
| - Pacific Space Centre Society | – | – | – |
| Mountain View Cemetery | 862 | 145 | – |
| Housing facilities | 1,892 | 1,134 | 413 |
| Interest on temporary loans | – | – | – |
| Debt charges (other than utilities) | – | – | – |
| Transfers | – | – | – |
| TOTAL EXPENDITURES FROM REVENUE | $ 375,249 | $ 151,239 | $ 2,307 |

**EXPENDITURE DETAIL (continued)**

are in thousands of dollars)

| Debt Charges | Transfers and Other Costs | Less Recoveries and Misc. Income | Net Expenditures per Exhibit J |
|---|---|---|---|
| $ 65,097 | $ (10,352) | $ (43,481) | $ 385,873 |
| -- | 25 | -- | 236 |
| -- | 422 | (10,439) | 22,372 |
| -- | -- | -- | 634 |
| | | | 23,242 |
| -- | -- | (38) | 7,188 |
| -- | -- | (25) | 1,618 |
| | | | 8,806 |
| -- | 2,302 | (1,817) | 67,209 |
| -- | -- | (58) | 1,754 |
| -- | 380 | (256) | 2,107 |
| -- | 372 | (355) | 1,499 |
| -- | -- | -- | 2,193 |
| -- | -- | (1,690) | (1,690) |
| -- | 1,647 | (4,263) | 27,841 |
| -- | 1,431 | (308) | 4,109 |
| | | | 105,022 |
| -- | 631 | -- | 631 |
| -- | 1,917 | (187) | 1,730 |
| -- | 3,003 | -- | 3,003 |
| -- | 2,915 | -- | 2,915 |
| -- | 605 | (150) | 455 |
| -- | 1,017 | (42) | 975 |
| -- | 381 | -- | 381 |
| -- | 443 | -- | 443 |
| | | | 10,533 |
| -- | 186 | (687) | 506 |
| -- | 91 | (3,530) | -- |
| -- | 56 | -- | 56 |
| 40,036 | -- | (542) | 39,494 |
| -- | 26,594 | -- | 26,594 |
| $ 105,133 | $ 34,066 | $ (67,868) | $ 600,126 |

**REVENUE**
**RECOVERIES AND**

Year Ended
(Prepared
(all dollar amounts

| | RECOVERIES | | |
|---|---|---|---|
| | Federal | Provincial | Other |
| General Government | | | |
| City Manager | $ 262 | $ -- | $ 242 |
| Finance | -- | 5 | 942 |
| Human Resources | -- | -- | 10 |
| Law | -- | 51 | 45 |
| Archives | -- | -- | 9 |
| City Clerk | -- | -- | 10 |
| General expenses | 691 | 688 | 483 |
| Housing and Properties administration | -- | -- | 143 |
| Office buildings - maintenance | -- | 809 | 641 |
| Protection to persons and property | | | |
| Fire | -- | 342 | 4,870 |
| Police | 213 | 2,494 | 4,979 |
| Permits and Licenses | -- | -- | -- |
| Emergency program | -- | -- | -- |
| Engineering - Works | | | |
| Streets, roads, bridges and walks | -- | | 6,950 |
| Traffic control | -- | 10 | 170 |
| Street lighting and communications | -- | 124 | 79 |
| Parking enforcement | -- | -- | 4 |
| Engineering administration | -- | 14 | 331 |
| Sewer utility | -- | -- | 45 |
| Street cleaning | -- | -- | 6 |
| Solid waste utility | -- | 2 | 19 |
| Water utility | -- | -- | 23 |
| Municipal Planning | -- | -- | 2 |
| Social Planning | -- | -- | -- |
| Parks and Recreation | -- | 83 | 1,734 |
| Britannia Community Services Centre | -- | -- | -- |
| Carnegie Centre | -- | | 1 |
| Downtown South Gathering Place | -- | 78 | 5 |
| Libraries | -- | -- | 317 |
| Civic theatres | -- | -- | 303 |
| Evelyne Saller Centre | -- | 1,323 | -- |
| Grants | -- | 143 | 236 |
| Mountain View Cemetery | -- | -- | 51 |
| Housing facilities | 206 | 312 | 446 |
| Debt charges (other than utilities) | -- | -- | -- |
| Total | $ 1,372 | $ 6,478 | $ 23,096 |

**FUND**
**MISCELLANEOUS INCOME**

December 31, 1999
without audit)
are in thousands of dollars)

| Recoveries Other Funds | User Fees | Other Income | Total |
|---|---|---|---|
| $ – | $ – | $ 6 | $ 510 |
| 46 | – | 412 | 1,405 |
| (49) | – | 4 | (35) |
| – | – | – | 96 |
| – | – | 42 | 51 |
| – | 5 | 1 | 16 |
| (8) | 20 | 2,882 | 4,756 |
| – | – | – | 143 |
| – | 91 | 5 | 1,546 |
| – | 98 | 76 | 5,386 |
| – | 1,895 | 369 | 9,950 |
| 14 | 20 | 8 | 42 |
| – | 12 | – | 12 |
| – | 348 | 1,017 | 8,315 |
| – | 7 | 183 | 370 |
| – | 9 | 6 | 218 |
| – | 727 | 166 | 897 |
| – | 41 | 5,975 | 6,361 |
| 1,927 | 360 | 8 | 2,340 |
| – | 5 | – | 11 |
| – | 8,381 | 2,037 | 10,439 |
| 910 | 132 | 26 | 1,091 |
| – | 34 | 2 | 38 |
| – | – | 25 | 25 |
| – | – | – | 1,817 |
| – | – | 58 | 58 |
| – | – | 255 | 256 |
| – | – | 272 | 355 |
| 295 | 38 | 3,613 | 4,263 |
| – | – | 5 | 308 |
| – | – | 367 | 1,690 |
| – | – | – | 379 |
| – | 256 | 380 | 687 |
| – | – | 2,566 | 3,530 |
| 542 | – | – | 542 |
| $ 3,677 | $ 12,479 | $ 20,766 | $ 67,868 |

| | Continental Hotel | Gresham Hotel | Barclay Heritage Square | Alexander Residence |
|---|---|---|---|---|
| Revenue | | | | |
| Rentals | $ 426 | $ 140 | $ 172 | $ 88 |
| Contributions - senior governments | – | – | – | 121 |
| Other | – | – | 10 | 8 |
| | $ 426 | $ 140 | $ 182 | $ 217 |
| Expenditure | | | | |
| Administration | $ 50 | $ 6 | $ 5 | $ 18 |
| Operating | 309 | 105 | 37 | 111 |
| Maintenance and repairs | 64 | 15 | 26 | 42 |
| Additional furnishings and equipment | 3 | 14 | – | 46 |
| Transferred to Property Endowment Fund | – | – | 114 | – |
| | $ 426 | $ 140 | $ 182 | $ 217 |

Continental Hotel and Gresham Hotel are owned by the City of Vancouver.

Barclay Heritage Square is leased by the City of Vancouver Public Housing Corporation from the City of Vancouver.

Alexander Residence, Central Residence, New Continental Residence and Roddan Lodge are owned by the City of Vancouver Public Housing Corporation.

Antoinette Lodge and Oppenheimer Lodge are owned by senior governments.

**HOUSING FACILITIES**
**City of Vancouver)**

December 31, 1999
without audit)
are in thousands of dollars)

| Central Residence | New Continental Residence | Roddan Lodge | Antoinette Lodge | Oppenheimer Lodge |
|---|---|---|---|---|
| $ 340 | $ 335 | $ 434 | $ 206 | $ 396 |
| 325 | 110 | 102 | 202 | 104 |
| 10 | -- | 1 | -- | -- |
| $ 675 | $ 445 | $ 537 | $ 408 | $ 500 |
| $ 37 | $ 43 | $ 40 | $ 49 | $ 42 |
| 369 | 340 | 364 | 252 | 290 |
| 121 | 61 | 76 | 55 | 76 |
| 147 | -- | 57 | 52 | 92 |
| -- | -- | -- | -- | -- |
| $ 674 | $ 444 | $ 537 | $ 408 | $ 500 |

## THREE YEAR CAPITAL FINANCING PLAN 1997-1999

Approved by the electors November, 1996
(all dollar amounts are in thousands of dollars)

SEWERS AND WATER borrowing authority is approved by Council annually and is not subject to voter plebiscite.

| | Amount Authorized | Debentures Issued to Dec. 31, 1999 | Balance |
|---|---|---|---|
| Public Works and Fire Facilities | | | |
| A. Streets and Bridge Infrastructure<br>To reconstruct arterial and residential streets and lanes that are worn out; and to continue maintenance on the Granville, Burrard and Lakewood Drive bridges | $ 9,585 | $ 9,585 | $ – |
| B. Transit and Safety Improvements<br>To provide street works that improve traffic safety, reduce through traffic in neighbourhoods, and improve bus movement (including the construction of turn bays, new pedestrian and traffic signals, and modifications to existing signals); to improve local and arterial streets; and to provide improvements to bus stops | 16,770 | 13,518 | 3,252 |
| C. Local Area Improvements<br>To provide the City's portion of funding for street and lane local improvement projects, including construction of new pavement and curbs | 12,755 | 12,755 | – |
| D. Pedestrian and Cycling Facilities<br>To provide sidewalks, bikeways, curb ramps, linear parks, walkways, and other facilities along public corridors and open spaces to develop a City-wide network that emphasizes pedestrian and bicycle movement; and to reconstruct worn out sidewalks | 10,570 | 10,570 | – |
| E. Street Lighting and Communications<br>To replace street lighting and communications components that are worn out; to provide and improve street and lane lighting to maintain public safety; and to improve the reliability and effectiveness of communications systems | 5,333 | 857 | 4,476 |
| Carried forward | 55,013 | 47,285 | 7,728 |

## THREE YEAR CAPITAL FINANCING PLAN 1997-1999 (continued)

Approved by the electors November, 1996
(all dollar amounts are in thousands of dollars)

| | Amount Authorized | Debentures Issued to Dec. 31, 1999 | Balance |
|---|---|---|---|
| Brought forward | $ 55,013 | $ 47,285 | $ 7,728 |
| F. Fire Department Facilities<br>To provide for Phase II of a new fire training facility; and to replace Firehall #3 and Firehall #18, which are both beyond economical repair and no longer capable of housing modern fire equipment | 6,670 | 6,670 | -- |
| Parks and Recreation Facilities | | | |
| A. Recreation Facilities<br>To provide for the major maintenance, upgrading and expansion of community centres (including Killarney, Kitsilano, Kerrisdale and Ray-Cam); ice rinks (including Trout Lake, Kerrisdale, Riley and Sunset); indoor pools (including Riley, Templeton and the Vancouver Aquatic Centre); fieldhouses; and other recreation facilities | 11,212 | 11,212 | -- |
| B. Park Development<br>To provide for the improvement and development of City-wide and neighbourhood parks, shorelines, playing fields and playgrounds; to address transportation issues and carry out major maintenance at Stanley Park; to plant street trees; to install sportcourts; to repair and improve tennis courts, and to control beach erosion | 7,148 | 7,148 | -- |
| C. Park Land Acquisition<br>To provide funding for the acquisition of park land in park-deficient neighbourhoods throughout the City (such as Grandview-Woodland, Mount Pleasant, Fairview, Marpole and Strathcona); and to acquire additional waterfront parks should the opportunity arise | 3,340 | 3,340 | -- |
| | $ 83,383 | $ 75,655 | $ 7,728 |

## THREE YEAR CAPITAL FINANCING PLAN 1994-1996

Approved by the electors November, 1993
(all dollar amounts are in thousands of dollars)

SEWERS AND WATER borrowing authority is approved by Council annually and is not subject to voter plebiscite.

| | Amount Authorized | Debentures Issued to Dec. 31, 1999 | Balance |
|---|---|---|---|
| Streets and Other Public Works | | | |
| A. Streets and Bridge Infrastructure<br>To provide for reconstruction of streets, lanes, bridges and associated facilities; to provide facilities that improve traffic safety, reduce through traffic in neighbourhoods and improve bus service; to provide the City's portion of Local Improvements for street and lane improvement projects | $ 40,190 | $ 39,964 | $ 226 |
| B. Street Lighting, Communications and Undergrounding<br>To replace street lighting and communications components that are worn out; to improve street and lane lighting; to maintain public safety; to improve the reliability and effectiveness of communication systems for Fire, Police and other Departments; to provide the City's portion of funding for undergrounding of overhead utility lines on streets | 6,360 | 5,503 | 857 |
| To fund the Emergency Operations and Communications Centre, Council action dated September 28, 1995 | (269) | (269) | -- |
| C. Pedestrian and Cycling Facilities<br>To provide sidewalks, bikeways, curb ramps, linear parks, walkways, and other facilities in public corridors and open spaces; to develop a City-wide network that emphasizes pedestrian and bicycle movement | 10,340 | 10,340 | - |
| Carried forward | 56,621 | 55,538 | 1,083 |

## THREE YEAR CAPITAL FINANCING PLAN 1994-1996 (continued)

Approved by the electors November, 1993
(all dollar amounts are in thousands of dollars)

| | Amount Authorized | Debentures Issued to Dec. 31, 1999 | Balance |
|---|---|---|---|
| Brought forward | $ 56,621 | $ 55,538 | $ 1,083 |
| Parks and Recreation Facilities | | | |
| A. Recreation Facilities<br>To provide for the improvement of community centres, rinks, pools and other facilities | 8,430 | 8,430 | -- |
| B. Park Development and Street Planting<br>To provide for the improvement and development of City-wide and neighbourhood parks, shorelines, playing fields, playgrounds, the major maintenance of Stanley Park and street tree planting | 10,330 | 10,330 | -- |
| C. Park Land Acquisition<br>To provide for the acquisition of park land | 3,400 | 3,400 | -- |
| Fire Protection | | | |
| A. Firehalls<br>To provide for the replacement of Firehall #18 at 1375 West 38th Avenue, which is beyond economical repair and provide for seismic upgrading of existing firehalls | 3,380 | 3,380 | -- |
| To fund the Emergency Operations and Communications Centre, Bylaw 7463 approved by Council on November 20, 1993 | (2,360) | (2,360) | -- |
| B. Communications<br>To provide for a second tactical response radio channel for emergency support | 1,040 | 1,040 | -- |
| C. Training Facilities<br>To provide for training facilities for firefighters, including classrooms, drill tower, smoke house, and for heavy urban search and rescue | 1,230 | 1,230 | -- |
| Emergency Operations and Communications Centre | 2,629 | 2,629 | -- |
| | $ 84,700 | $ 83,617 | $ 1,083 |

## THREE YEAR CAPITAL FINANCING PLAN 1991-1993

Approved by the electors November, 1990
(all dollar amounts are in thousands of dollars)

SEWERS AND WATER borrowing authority is approved by Council annually and is not subject to voter plebiscite.

| | Amount Authorized | Debentures Issued to Dec. 31, 1999 | Balance |
|---|---|---|---|
| Streets and Other Public Works | | | |
| A. Streets<br>To provide for reconstruction of streets, lanes, bridges and sidewalks and associated facilities; to improve the street system to reduce accidents; reduce through-traffic in neighbourhoods and improve accessibility; to provide the City's portion of Local Improvements for street, lane and sidewalk improvement projects | $ 32,100 | $ 31,062 | $ 1,038 |
| B. Street Lighting and Communications<br>To construct and reconstruct lane lighting to maintain public safety; to replace street lighting and communications components which are worn out or waste energy; to improve the reliability and effectiveness of communications systems for the Fire, Police and other Departments | 2,400 | 2,400 | – |
| C. Fire Protection - Saltwater Pump Stations<br>To construct a number of pump stations and associated works that will supply salt water for firefighting purposes | 2,200 | 2,200 | – |
| D. Cambie Works Yard<br>To renovate or replace aging buildings and facilities in the Cambie Works Yard which serves as a base of operations for Public Works services throughout the City | 800 | 800 | – |
| Carried forward | 37,500 | 36,462 | 1,038 |

## THREE YEAR CAPITAL FINANCING PLAN 1991-1993 (continued)

Approved by the electors November, 1990
(all dollar amounts are in thousands of dollars)

| | Amount Authorized | Debentures Issued to Dec. 31, 1999 | Balance |
|---|---|---|---|
| Brought forward | $ 37,500 | $ 36,462 | $ 1,038 |
| Vancouver Public Library Facilities<br>To help provide for the reconstruction of a new branch library in the Renfrew Collingwood area, and for the construction of a new Central Library on a new downtown site | 29,500 | 29,500 | -- |
| Parks and Recreation Facilities | | | |
| A. Parks and Recreation Facilities<br>To provide for the improvement and development of community centres, rinks, pools, service yards, and other facilities | 7,200 | 7,200 | -- |
| B. Upgrading of Existing Parks, Development of New Parks and Street Tree Planting<br>To provide for the improvements in Stanley Park, Second Beach Pool, City-wide and neighbourhood parks, beaches, playing fields, playgrounds and street tree planting | 5,100 | 5,100 | -- |
| C. Park Land Acquisition<br>To provide for the acquisition of park land | 1,100 | 1,100 | -- |
| | $ 80,400 | $ 79,362 | $ 1,038 |

**CAPITAL FUND**
**DEBENTURES OUTSTANDING - GENERAL**

As at December 31, 1999
(Prepared without audit)
(all dollar amounts are in thousands of dollars)

| By-law No. | Due Date | Rate | Term | Debentures Outstanding Amount | Debentures Outstanding Total | Debentures Payable (see below) |
|---|---|---|---|---|---|---|
| 5405* | Oct. 23, 2000 | 13% | 20 yrs. | | | |
| | Waterworks | | | | $ 2,000 | Can (1) |
| 5406* | Oct. 23, 2000 | 13% | 20 yrs. | | | |
| | Sewers | | | | 6,000 | Can (1) |
| 5483* | Oct. 31, 2001 | 17-3/4% | 20 yrs. | | | |
| | Sewers | | | $ 5,000 | | |
| | Waterworks | | | 3,311 | 8,311 | Can (1) |
| 5590* | Oct. 21, 2002 | 14% | 20 yrs | | | |
| | Sewers | | | 8,500 | | |
| | Waterworks | | | 1,500 | 10,000 | Can (1) |
| 6857 | July 16, 2001 | 10-5/8% | 10 yrs. | | | |
| | Parks | | | 8,000 | | |
| | Roads, walks, streets & lanes | | | 9,400 | | |
| | Sewers | | | 14,600 | | |
| | Waterworks | | | 8,000 | 40,000 | Can (4) |
| Carried forward | | | | | 66,311 | |

Codes showing cities at which debentures are payable (all amounts payable in Canadian currency):

Can (1) City Treasurer's Office, Vancouver
(2) Bank of Montreal, at any branch in Canada
(3) Government of Canada, Ottawa
(4) Royal Bank of Canada, London; Bank of Montreal, Vancouver; NMB Bank, Belgium S.A./N.V.; NMB Bank, Luxembourg S.A.
(5) Canadian Depository for Securities Ltd., Toronto
(6) Royal Bank of Canada (London); Barclays Bank PLC; The Industrial Bank of Japan (Luxembourg) S.A.; Internationale Nederlanden Bank (Belgium) S.A.; Royal Bank of Canada (Suisse); Bank of Montreal, Vancouver

* Callable by the City in whole or in part on three days' notice.

## DEBENTURES OUTSTANDING - GENERAL (continued)

As at December 31, 1999
(Prepared without audit)
(all dollar amounts are in thousands of dollars)

| By-law No. | Due Date | Rate | Term | Debentures Outstanding Amount | Debentures Outstanding Total | Debentures Payable (see p. 88) |
|---|---|---|---|---|---|---|
| Brought forward | | | | | $ 66,311 | |
| 6926* | Jan. 28, 2002 | 9-1/4% | 10 yrs. | | | |
| | Communications | | | $ 500 | | |
| | Fire protection | | | 2,200 | | |
| | Libraries | | | 3,000 | | |
| | Parks | | | 3,300 | | |
| | Roads, walks, streets & lanes | | | 10,000 | | |
| | Sewers | | | 12,000 | | |
| | Street lighting | | | 500 | | |
| | Waterworks | | | 8,000 | | |
| | Yards | | | 500 | 40,000 | Can (1) |
| 7082* | Feb. 16, 2003 | 9% | 10 yrs. | | | |
| | Libraries | | | 10,000 | | |
| | Parks | | | 3,000 | | |
| | Roads, walks, streets & lanes | | | 5,000 | | |
| | Sewers | | | 12,000 | | |
| | Waterworks | | | 15,000 | 45,000 | Can (1) |
| 7262 | Feb. 16, 2000-2004 | 6-1/4 - 6-7/8% | 10 yrs. | | | |
| | Communications | | | 431 | | |
| | Libraries | | | 8,885 | | |
| | Parks | | | 3,823 | | |
| | Roads, walks, streets & lanes | | | 5,061 | | |
| | Sewers | | | 7,538 | | |
| | Street lighting | | | 162 | | |
| | Waterworks | | | 8,938 | | |
| | Yards | | | 162 | 35,000 | Can (2) |
| 7467 | Sept. 19, 2000 | 8% | 5 yrs. | | | |
| | Fire protection | | | 320 | | |
| | Parks | | | 1,080 | | |
| | Roads, walks, streets & lanes | | | 2,020 | | |
| | Sewers | | | 3,800 | | |
| | Street lighting | | | 400 | | |
| | Waterworks | | | 2,380 | 10,000 | Can (5) |
| Carried forward | | | | | 196,311 | |

* Callable by the City in whole or in part on three days' notice.

## DEBENTURES OUTSTANDING - GENERAL (continued)

As at December 31, 1999
(Prepared without audit)
(all dollar amounts are in thousands of dollars)

| By-law No. | Due Date | Rate | Term | Debentures Outstanding Amount | Debentures Outstanding Total | Debentures Payable (see p. 88) |
|---|---|---|---|---|---|---|
| Brought forward | | | | | $ 196,311 | |
| 7506 | Jan. 11, 2006 | 7-1/2% | 10 yrs. | | | |
| | Communications | | | $ 1,200 | | |
| | Emergency operations | | | 4,834 | | |
| | Parks | | | 5,090 | | |
| | Roads, walks, streets & lanes | | | 39,260 | | |
| | Sewers | | | 20,267 | | |
| | Waterworks | | | 29,349 | 100,000 | Can (6) |
| 7811 | Oct. 31, 2000-2007 | 5 - 5-3/4% | 10 yrs. | | | |
| | Communications | | | 1,562 | | |
| | Emergency operations | | | 225 | | |
| | Fire protection | | | 7,404 | | |
| | Infrastructure | | | 2,094 | | |
| | Parks | | | 15,637 | | |
| | Pedestrian/cycling facilities | | | 8,041 | | |
| | Sewers | | | 17,363 | | |
| | Street lighting | | | 2,116 | | |
| | Waterworks | | | 12,563 | 67,005 | Can (5) |
| 8042 | July 12, 2009 | 5-9/10% | 10 yrs. | | | |
| | Roads, walks, streets & lanes | | | 20,000 | | |
| | Sewers | | | 20,000 | | |
| | Waterworks | | | 20,000 | 60,000 | Can (1) |
| 8077 | Oct. 7, 2009 | 6% | 10 yrs. | | | |
| | Roads, walks, streets & lanes | | | 46,533 | | |
| | Sewers | | | 11,417 | | |
| | Waterworks | | | 22,050 | 80,000 | Can (5) |
| Carried forward | | | | | 503,316 | |

## DEBENTURES OUTSTANDING - GENERAL (continued)

As at December 31, 1999
(Prepared without audit)
(all dollar amounts are in thousands of dollars)

| By-law No. | Due Date | Rate | Term | Debentures Outstanding Amount | Debentures Outstanding Total | Debentures Payable (see p.88) |
|---|---|---|---|---|---|---|
| Brought forward | | | | | $ 503,316 | |
| **INSTALMENT DEBENTURES ISSUED TO THE GOVERNMENT OF CANADA OR AGENCY** | | | | | | |
| Municipal Development Loan Act | | | | | | |
| 4214 | Dec. 15, 2000-2005 Waterworks | 5-3/8% | 40 yrs. | | 200 | Can (3) |
| 4221 | Feb. 1, 2000-2006 Waterworks | 5-1/4% | 40 yrs. | | 7 | Can (3) |
| 4236 | May 1, 2000-2006 Waterworks | 5-3/8% | 40 yrs. | | 35 | Can (3) |
| | Exhibit E | | | | $ 503,558 | |

## CAPITAL FUND
## DEBENTURES OUTSTANDING - LOCAL IMPROVEMENT

Property owners' share
As at December 31, 1999
(Prepared without audit)
(all dollar amounts are in thousands of dollars)

| By-law No. | Purpose | Debentures Issued and Outstanding | Term of Years | Date of Maturity | Int. Rate % | Debentures Payable (see p. 88) |
|---|---|---|---|---|---|---|
| 5919 | Beautification | $ 52 | 15 | June 12, 2000 | 11 | Can (1) |
| 5920 | Lane paving, speed ramps, sidewalks, pavements & curbs | 205 | 15 | June 12, 2000 | 11 | Can (1) |
| 6010 | Lane paving, speed ramps, sidewalks, pavements & curbs | 383 | 15 | June 25, 2000-01 | 10 | Can (1) |
| 6166 | Lane paving, speed ramps, sidewalks, pavements & curbs | 783 | 15 | June 24, 2000-02 | 8-3/4 | Can (1) |
| 6368 | Lane paving, speed ramps, sidewalks, pavements & curbs | 1,072 | 15 | June 22, 2000-03 | 8-3/4 | Can (1) |
| 6500 | Lane paving, speed ramps, sidewalks, pavements & curbs | 965 | 15 | June 21, 2000-04 | 10-1/2 | Can (1) |
| 6501 | Beautification | 92 | 15 | June 21, 2000-04 | 10-1/2 | Can (1) |
| 6678 | Street lighting | 2 | 10 | June 20, 2000 | 10-1/2 | Can (1) |
| 6680 | Beautification | 28 | 15 | June 20, 2000-05 | 10-1/2 | Can (1) |
| 6681 | Lane paving, speed ramps, sidewalks, pavements & curbs | 1,524 | 15 | June 20, 2000-05 | 10-1/2 | Can (1) |
| 6848 | Lane paving, speed ramps, sidewalks, pavements & curbs | 1,870 | 15 | June 19, 2000-06 | 10 | Can (1) |
| 6849 | Beautification | 191 | 15 | June 19, 2000-06 | 10 | Can (1) |
| 6990 | Lane paving, speed ramps, sidewalks, pavements & curbs | 1,693 | 15 | June 17, 2000-07 | 9-1/2 | Can (1) |
| 6991 | Beautification | 214 | 15 | June 17, 2000-07 | 9-1/2 | Can (1) |
| 7129 | Lane paving, speed ramps, sidewalks, pavements & curbs | 2,157 | 15 | June 23, 2000-08 | 9 | Can (1) |
| 7130 | Street lighting | 19 | 10 | June 23, 2000-03 | 9 | Can (1) |
| 7132 | Beautification | 30 | 10 | June 23, 2000-03 | 9 | Can (1) |
| 7312 | Lane paving, speed ramps, sidewalks, pavements & curbs | 1,751 | 15 | June 22, 2000-09 | 7 | Can (1) |
| | Carried forward | 13,031 | | | | |

## CAPITAL FUND
## DEBENTURES OUTSTANDING - LOCAL IMPROVEMENT (continued)

Property owners' share
As at December 31, 1999
(Prepared without audit)
(all dollar amounts are in thousands of dollars)

| By-law No. | Purpose | Debentures Issued and Outstanding | Term of Years | Date of Maturity | Int. Rate % | Debentures Payable (see p. 88) |
|---|---|---|---|---|---|---|
| Brought forward | | $ 13,031 | | | | |
| 7313 | Beautification | 450 | 15 | June 22, 2000-09 | 7 | Can (1) |
| 7315 | Underground wiring | 41 | 15 | June 22, 2000-09 | 7 | Can (1) |
| 7316 | Street lighting | 11 | 10 | June 22, 2000-04 | 7 | Can (1) |
| 7446 | Lane paving, speed ramps, sidewalks, pavements & curbs | 1,575 | 15 | June 21, 2000-10 | 9-1/2 | Can (1) |
| 7447 | Underground wiring | 76 | 15 | June 21, 2000-10 | 9-1/2 | Can (1) |
| 7448 | Lane lighting | 7 | 5 | June 21, 2000 | 9-1/2 | Can (1) |
| 7584 | Lane paving, speed ramps, sidewalks, pavements & curbs | 1,898 | 15 | June 26, 2000-11 | 7-1/2 | Can (1) |
| 7585 | Lane lighting | 22 | 5 | June 26, 2000-01 | 7-1/2 | Can (1) |
| 7757 | Lane lighting | 23 | 5 | June 25, 2000-02 | 7 | Can (1) |
| 7758 | Lane paving, speed ramps, sidewalks, pavements & curbs | 2,072 | 15 | June 25, 2000-12 | 7 | Can (1) |
| 7759 | Beautification | 152 | 15 | June 25, 2000-12 | 7 | Can (1) |
| 7912 | Beautification | 207 | 15 | June 24, 2000-13 | 6 | Can (1) |
| 7913 | Lane lighting | 45 | 5 | June 24, 2000-03 | 6 | Can (1) |
| 7914 | Street lighting | 10 | 10 | June 24, 2000-08 | 6 | Can (1) |
| 7915 | Trees | 1 | 15 | June 24, 2000-13 | 6 | Can (1) |
| 7915 | Lane paving, speed ramps, sidewalks, pavements & curbs, trees | 2,203 | 15 | June 24, 2000-13 | 6 | Can (1) |
| 8037 | Lane paving, speed ramps, sidewalks, pavements & curbs | 2,293 | 15 | June 23, 2000-14 | 6 | Can (1) |
| 8038 | Lane lighting | 46 | 15 | June 23, 2000-14 | 6 | Can (1) |
| Exhibit E | | $ 24,163 | | | | |

## CAPITAL FUND
## STATEMENT OF DEBENTURES OUTSTANDING (by purpose)

As at December 31, 1999
(Prepared without audit)
(all dollar amounts are in thousands of dollars)

| | Sinking Fund | Serial | Total |
|---|---|---|---|
| General | | | |
| Communications | $ 1,700 | $ 1,993 | $ 3,693 |
| Emergency operations | 4,834 | 225 | 5,059 |
| Fire protection | -- | 1,750 | 1,750 |
| Infrastructure | -- | 2,094 | 2,094 |
| Libraries | 13,000 | 8,885 | 21,885 |
| Parks | 19,390 | 20,540 | 39,930 |
| Pedestrian/cycling facilities | -- | 8,041 | 8,041 |
| Roads, walks, streets and lanes | 130,193 | 7,082 | 137,275 |
| Sewers and drains | 109,784 | 28,701 | 138,485 |
| Street lighting | 500 | 2,677 | 3,177 |
| Yards | 500 | 162 | 662 |
| Total general | 279,901 | 82,150 | 362,051 |
| Waterworks | 111,410 | 30,097 | 141,507 |
| Total general and waterworks | 391,311 | 112,247 | 503,558 |
| Local Improvements | | | |
| Lane lighting | -- | 144 | 144 |
| Lane paving | -- | 7,214 | 7,214 |
| Pavement and curbs | -- | 12,056 | 12,056 |
| Sidewalks | -- | 3,115 | 3,115 |
| Speed ramps | -- | 58 | 58 |
| Street beautification | -- | 1,416 | 1,416 |
| Street lighting | -- | 42 | 42 |
| Trees | -- | 1 | 1 |
| Underground wiring | -- | 117 | 117 |
| Total local improvements | -- | 24,163 | 24,163 |
| Total general, waterworks and local improvements | $ 391,311 | $ 136,410 | $ 527,721 |

**CAPITAL FUND**
**STATEMENT OF DEBENTURES OUTSTANDING (showing rates of interest)**

As at December 31, 1999
(Prepared without audit)
(all dollar amounts are in thousands of dollars)

| Interest Rate % | General (Including Waterworks) | Local Improvements | Total |
|---|---|---|---|
| 17-1/2 | $ 8,311 | $ -- | $ 8,311 |
| 14 | 10,000 | -- | 10,000 |
| 13 | 8,000 | -- | 8,000 |
| 11 | -- | 257 | 257 |
| 10-5/8 | 40,000 | -- | 40,000 |
| 10-1/2 | -- | 2,611 | 2,611 |
| 10 | -- | 2,444 | 2,444 |
| 9-1/2 | -- | 3,565 | 3,565 |
| 9-1/4 | 40,000 | -- | 40,000 |
| 9 | 45,000 | 2,205 | 47,205 |
| 8-3/4 | -- | 1,855 | 1,855 |
| 8 | 10,000 | -- | 10,000 |
| 7-1/2 | 100,000 | 1,921 | 101,921 |
| 7 | -- | 4,502 | 4,502 |
| 6-7/8 | 7,000 | -- | 7,000 |
| 6-3/4 | 7,000 | -- | 7,000 |
| 6-5/8 | 7,000 | -- | 7,000 |
| 6-3/8 | 7,000 | -- | 7,000 |
| 6-1/4 | 7,000 | -- | 7,000 |
| 6 | 80,000 | 4,803 | 84,803 |
| 5-9/10 | 60,000 | -- | 60,000 |
| 5-3/4 | 19,523 | -- | 19,523 |
| 5-6/8 | 8,984 | -- | 8,984 |
| 5-1/2 | 16,586 | -- | 16,586 |
| 5-3/8 | 235 | -- | 235 |
| 5-1/4 | 7,676 | -- | 7,676 |
| 5-1/8 | 7,295 | -- | 7,295 |
| 5 | 6,948 | -- | 6,948 |
| | $ 503,558 | $ 24,163 | $ 527,721 |

**AVERAGE RATE OF INTEREST FOR SUBSEQUENT YEAR**
7.64%

**ANALYSIS OF DEBENTURES AND INTEREST PAYABLE - BY CURRENCY**

| Currencies Payable | Principle | Percentage | Interest | Percentage |
|---|---|---|---|---|
| Canada | $527,721 | 100.00 | $ 40,308 | 100.00 |

**CAPITAL**
**STATEMENT OF**

As at
Showing amounts
(Prepared
(all dollar amounts

| Year | General | | Waterworks | |
|---|---|---|---|---|
| | Sinking Fund Issues | Serial Issues | Sinking Fund Issues | Serial Issues |
| 2000 | $ 6,000 | $ 17,572 | $ 2,000 | $ 6,410 |
| 2001 | 37,000 | 10,524 | 11,311 | 3,807 |
| 2002 | 38,300 | 10,796 | 11,700 | 3,911 |
| 2003 | 30,000 | 11,089 | 15,000 | 4,022 |
| 2004 | -- | 11,412 | -- | 4,145 |
| 2005 | -- | 6,542 | -- | 2,487 |
| 2006 | 70,651 | 6,909 | 29,349 | 2,587 |
| 2007 | -- | 7,306 | -- | 2,728 |
| 2008 | -- | -- | -- | -- |
| 2009 | 97,950 | -- | 42,050 | -- |
| 2010 | -- | -- | -- | -- |
| 2011 | -- | -- | -- | -- |
| 2012 | -- | -- | -- | -- |
| 2013 | -- | -- | -- | -- |
| 2014 | -- | -- | -- | -- |
| | $ 279,901 | $ 82,150 | $ 111,410 | $ 30,097 |

**FUND**
**DEBENTURES OUTSTANDING**

December 31, 1999
maturing each year
without audit)
are in thousands of dollars)

| Total General & Waterworks | Local Improvements (property owners' share) Sinking Fund Issues | Local Improvements (property owners' share) Serial Issues | Total Local Improvements | Total General, Waterworks and Local Improvements |
|---|---|---|---|---|
| $ 31,982 | $ -- | $ 2,576 | $ 2,576 | $ 34,558 |
| 62,642 | -- | 2,514 | 2,514 | 65,156 |
| 64,707 | -- | 2,502 | 2,502 | 67,209 |
| 60,111 | -- | 2,404 | 2,404 | 62,515 |
| 15,557 | -- | 2,257 | 2,257 | 17,814 |
| 9,029 | -- | 2,160 | 2,160 | 11,189 |
| 109,496 | -- | 1,985 | 1,985 | 111,481 |
| 10,034 | -- | 1,727 | 1,727 | 11,761 |
| -- | -- | 1,513 | 1,513 | 1,513 |
| 140,000 | -- | 1,266 | 1,266 | 141,266 |
| -- | -- | 1,038 | 1,038 | 1,038 |
| -- | -- | 865 | 865 | 865 |
| -- | -- | 678 | 678 | 678 |
| -- | -- | 455 | 455 | 455 |
| -- | -- | 223 | 223 | 223 |
| $ 503,558 | $ -- | $ 24,163 | $ 24,163 | $ 527,721 |

## STATEMENT OF YEAR 2000 DEBT CHARGES ON DEBENTURES OUTSTANDING BY MATURITY DATE

As at December 31, 1999
Showing annual net decrease (final year payable) of debt charges
(sinking fund annual instalments, serial debenture repayments and annual interest)
(Prepared without audit)
(all dollar amounts are in thousands of dollars)

| Year | General | Waterworks | Local Improvements (Property owners' share) | Total General, Waterworks and Local Improvements |
|---|---|---|---|---|
| 2000 | $ 9,175 | $ 3,349 | $ 294 | $ 12,818 |
| 2001 | 7,322 | 2,290 | 233 | 9,845 |
| 2002 | 6,922 | 2,130 | 317 | 9,369 |
| 2003 | 5,440 | 2,664 | 357 | 8,461 |
| 2004 | 5,391 | 1,849 | 296 | 7,536 |
| 2005 | -- | 40 | 362 | 402 |
| 2006 | 10,916 | 4,542 | 423 | 15,881 |
| 2007 | 7,727 | 2,885 | 351 | 10,963 |
| 2008 | -- | -- | 361 | 361 |
| 2009 | 13,624 | 5,846 | 320 | 19,790 |
| 2010 | -- | -- | 248 | 248 |
| 2011 | -- | -- | 246 | 246 |
| 2012 | -- | -- | 266 | 266 |
| 2013 | -- | -- | 259 | 259 |
| 2014 | -- | -- | 236 | 236 |
| | $ 66,517 | $ 25,595 | $ 4,569 | $ 96,681 |

## STATEMENT OF YEAR 2000 DEBT CHARGES ON DEBENTURES OUTSTANDING DUE BY PURPOSE

As at December 31, 1999
(Prepared without audit)
(all dollar amounts are in thousands of dollars)

| | Sinking Fund Instalments | Serial Instalments | Interest | Total |
|---|---|---|---|---|
| General | | | | |
| Communications | $ 135 | $ 248 | $ 247 | $ 630 |
| Emergency operations | 384 | 23 | 375 | 782 |
| Fire protection | -- | 181 | 96 | 277 |
| Infrastructures | -- | 217 | 115 | 332 |
| Libraries | 1,034 | 1,777 | 1,706 | 4,517 |
| Parks | 1,542 | 3,466 | 2,976 | 7,984 |
| Pedestrian/cycling facilities | -- | 834 | 439 | 1,273 |
| Roads, walks, streets & lanes | 10,351 | 3,032 | 9,753 | 23,136 |
| Sewers and drains | 7,768 | 7,108 | 11,686 | 26,562 |
| Street lighting | 40 | 652 | 204 | 896 |
| Yards | 40 | 32 | 56 | 128 |
| Total general | 21,294 | 17,570 | 27,653 | 66,517 |
| Waterworks | 8,522 | 6,411 | 10,662 | 25,595 |
| Total general and waterworks | 29,816 | 23,981 | 38,315 | 92,112 |
| Local improvements | | | | |
| Lane lighting | -- | 43 | 10 | 53 |
| Lane paving | -- | 735 | 577 | 1,312 |
| Pavements and curbs | -- | 1,259 | 1,006 | 2,265 |
| Sidewalks | -- | 351 | 268 | 619 |
| Speed ramps | -- | 5 | 5 | 10 |
| Street beautification | -- | 166 | 115 | 281 |
| Street lighting | -- | 9 | 3 | 12 |
| Underground wiring | -- | 7 | 10 | 17 |
| Total local improvements | -- | 2,575 | 1,994 | 4,569 |
| Total general, waterworks and local improvements | $ 29,816 | $ 26,556 | $ 40,309 | $ 96,681 |

## STATEMENT OF DEBT CHARGES ON DEBENTURES OUTSTANDING

As at December 31, 1999
Showing debt charges due each year (sinking fund annual instalments, serial debenture repayments and annual interest)
(Prepared without audit)
(all dollar amounts are in thousands of dollars)

| Year | General | Waterworks | Local Improvements (Property owners' share) | Total General, Waterworks and Local Improvements |
|---|---|---|---|---|
| 2000 | $ 66,517 | $ 25,595 | $ 4,569 | $ 96,681 |
| 2001 | 57,342 | 22,246 | 4,275 | 83,863 |
| 2002 | 50,020 | 19,956 | 4,042 | 74,018 |
| 2003 | 43,098 | 17,826 | 3,725 | 64,649 |
| 2004 | 37,658 | 15,162 | 3,368 | 56,188 |
| 2005 | 32,267 | 13,313 | 3,072 | 48,652 |
| 2006 | 32,267 | 13,273 | 2,710 | 48,250 |
| 2007 | 21,351 | 8,731 | 2,287 | 32,369 |
| 2008 | 13,624 | 5,846 | 1,936 | 21,406 |
| 2009 | 13,624 | 5,846 | 1,575 | 21,045 |
| 2010 | -- | -- | 1,255 | 1,255 |
| 2011 | -- | -- | 1,007 | 1,007 |
| 2012 | -- | -- | 761 | 761 |
| 2013 | -- | -- | 495 | 495 |
| 2014 | -- | -- | 236 | 236 |
| | $ 367,768 | $ 147,794 | $ 35,313 | $ 550,875 |

# GENERAL

AND

# FINANCIAL STATISTICS

# 1999

## GENERAL STATISTICS

Year Ended December 31, 1999
(all dollar amounts are in thousands of dollars)

**Year of Incorporation** - 1886

**Land Area** - 11,396 hectares
- 44 square miles

**Population** - 570,815

**Public Schools** - Schools and annexes - 108; pupils - 58,122; teachers - 3,462 FTE.

**Cemetery (municipally owned)**
Mountain View Cemetery contains approximately 42.5 hectares (105 acres).

**Total 'Actual' value of all real property in the City of Vancouver (per B.C. Assessment)**

| | 1999 | 1998 |
|---|---|---|
| Land | $ 51,767,533 | $ 55,372,287 |
| Improvements | 24,502,374 | 23,996,640 |
| | $ 76,269,907 | $ 79,368,927 |

**Assessment**

Under the provisions of the Assessment Act, all property is valued at 'actual' (market) value, as shown above.

The following table shows 'actual' value on rateable property.

The net 'actual' value for school purposes includes land and improvements of B.C. Hydro and Power Authority, and the valuation of improvements of utility companies situated on City streets. B.C. Hydro and Power Authority properties are exempt for hospital purposes.

**Net 'Actual' Value of Rateable Property** (excluding exempt properties)

| | General Purposes | | School Purposes | |
|---|---|---|---|---|
| | 1999 | 1998 | 1999 | 1998 |
| Land | $ 43,912,167 | $ 47,602,830 | $ 43,931,100 | $ 47,622,889 |
| Improvements | 21,122,998 | 20,654,172 | 21,297,486 | 20,826,990 |
| | $ 65,035,165 | $ 68,257,002 | $ 65,228,586 | $ 68,449,879 |

**Tax Rates for 1999**

For the purpose of 1999 taxation, tax rates are calculated based on the average tax roll provided by B.C. Assessment. Under the City averaging by-law certain 'actual' land values are averaged over a three year period to arrive at taxable value for taxation purposes. Tax rates shown below are in dollars of tax for each $1,000 of taxable value for taxation purposes.

| Levy | Residential | Utilities | Major Industrial | Light Industrial |
|---|---|---|---|---|
| General | 2.88336 | 30.82717 | 30.72090 | 28.80943 |
| School - Residential | 2.75010 | -- | -- | -- |
| - Non-residential | -- | 15.00000 | 12.50000 | 9.90000 |
| Transportation Authority | 0.19948 | 2.10970 | 2.05080 | 2.05080 |
| B.C. Assessment | 0.11862 | 0.59360 | 0.71450 | 0.37530 |
| Municipal Finance | 0.00029 | 0.00060 | 0.00060 | 0.00060 |
| Regional District | 0.11141 | 0.38994 | 0.37880 | 0.37880 |
| | 6.06326 | 48.92101 | 46.36560 | 41.51493 |

(all dollar amounts are in thousands of dollars)

**Tax Rates for 1999 continued:**

| Levy | Business Other | Seasonal & Recreational | Farm |
|---|---|---|---|
| General | 14.89519 | 3.03104 | 3.03104 |
| School - Residential | – | – | – |
| - Non-residential | 9.88871 | 4.50000 | 6.80000 |
| Transportation Authority | 1.47461 | 0.20970 | 0.20970 |
| B.C.A.A. | 0.35999 | 0.14090 | 0.17210 |
| Municipal Finance | 0.00020 | 0.00020 | 0.00020 |
| Regional District | 0.27297 | 0.11141 | 0.11141 |
| | 26.89167 | 7.99325 | 10.32445 |

Taxes are subject to a maximum penalty of 10% for late payment in the current year.

**Waterworks**

Gravity System. Supply under control of Greater Vancouver Water District. Distribution owned and operated by City. Two sources of supply - Capilano River and Seymour Creek. Annual consumption approximately 126.0 million cubic metres. Residences with two dwelling units or less are unmetered, but all other users are supplied through metered services.

**Public parks and beaches**

| | |
|---|---|
| Stanley Park | - 405 hectares (1,000 acres). |
| Other parks | - 188 within City boundaries, 1,277.03 hectares. |
| Beaches | - 10 ocean beaches; 1 lake beach. |
| Swimming pools | - 9 indoor; 5 outdoor; 24 wading pools. |
| Golf courses | - 18 holes, regulation size - 3; 18 holes, pitch & putt - 3; putting greens - 2. |
| Recreation facilities | - 4 community halls; 8 ice skating rinks; 24 community centres. |
| Miscellaneous | - 7 bowling greens; 1 miniature railway; 2 civic marinas; 181 tennis courts; 1 children's farmyard; 1 arboretum; 1 botanical garden. |

| **Kilometres of roads and sewers** | 1999 | 1998 | 1997 |
|---|---|---|---|
| Permanent street pavements | 1,209 | 1,205 | 1,200 |
| Permanent lane pavements | 571 | 568 | 560 |
| Temporary asphaltic surfaces | 177 | 181 | 186 |
| Cement concrete sidewalks | 2,048 | 2,046 | 2,041 |
| Gravelled lanes | 126 | 129 | 137 |
| Sewers | 1,932 | 1,920 | 1,909 |
| **Waterworks** | | | |
| Number of services - metered | 13,921 | 13,772 | 13,955 |
| - flat rate | 82,801 | 82,482 | 80,229 |
| Total number of services | 96,722 | 96,254 | 94,184 |
| Kilometres of water mains | 1,472 | 1,459 | 1,413 |
| **Value of building permits** | $803,144 | $848,846 | $1,100,861 |

## GENERAL STATISTICS (continued)

| Health Statistics | 1999 | 1998 | 1997 |
|---|---|---|---|
| Death rate per 1,000 population | 6.96 | 7.28 | 7.55 |
| Birth rate per 1,000 population | 10.04 | 9.80 | 11.40 |
| Natural increase in births over deaths per 1,000 population | 3.08 | 2.52 | 3.85 |
| Infant mortality per 1,000 live births | 4.88 | 4.86 | 5.34 |
| Stillbirths per 1,000 live births | 7.33 | 5.94 | 8.51 |
| Marriages per 1,000 population | 6.80 | 6.64 | 7.44 |
| Decrease in death rate per 1,000 population | .32 | .27 | .43 |
| Increase or (decrease) in birth rate per 1,000 population | .24 | (1.60) | (.35) |

## STATEMENT OF PROPERTY TAXES, REVENUE AND EXPENDITURE

From the date of incorporation in 1886 to the year ended December 31, 1999
(all dollar amounts are in thousands of dollars)
(population not rounded)

| Year | Population | Tax Levy (gross) General Schools Interest*** | Tax Arrears at end of year (including interest) | Total Revenue including Inter-fund Transfers | Total Expenditure Including Inter-fund Transfers |
|---|---|---|---|---|---|
| 1886 | 1,000 | $ – | $ – | $ 17 | $ 15 |
| 1891 | * 13,685 | 240 | 28 | 232 | 238 |
| 1901 | * 26,133 | 330 | 134 | 611 | 640 |
| 1911 | *100,401 | 2,304 | 265 | 3,014 | 2,877 |
| 1921 | *117,217 | 5,846 | **2,901 | 7,062 | 7,471 |
| 1931 | *246,593 | 12,674 | **3,105 | 15,776 | 15,755 |
| 1941 | *275,353 | 10,817 | **2,255 | 14,395 | 14,226 |
| 1951 | *344,833 | 17,313 | 1,402 | 31,186 | 31,403 |
| 1961 | *384,522 | 41,141 | 3,063 | 61,572 | 61,612 |
| 1971 | *426,256 | 90,199 | 4,780 | 132,783 | 132,565 |
| 1981 | *414,281 | 263,574 | 13,483 | 390,583 | 388,727 |
| 1986 | *431,147 | 395,730 | 24,319 | 538,147 | 537,146 |
| 1987 | 436,000 | 415,000 | 22,506 | 566,576 | 564,133 |
| 1988 | 444,000 | 444,656 | 18,516 | 597,066 | 595,497 |
| 1989 | 457,000 | 483,438 | 15,412 | 663,687 | 659,164 |
| 1990 | 464,000 | 538,417 | 18,982 | 738,254 | 737,156 |
| 1991 | *471,874 | 559,517 | 19,870 | 773,330 | 769,280 |
| 1992 | 472,000 | 609,292 | 23,998 | 829,060 | 825,842 |
| 1993 | 497,000 | 631,988 | 23,642 | 858,996 | 858,351 |
| 1994 | 510,000 | 633,778 | 22,114 | 857,556 | 857,066 |
| 1995 | 522,000 | 639,391 | 23,446 | 875,973 | 875,644 |
| 1996 | *535,000 | 654,427 | 21,663 | 898,585 | 897,867 |
| 1997 | 544,000 | 681,925 | 23,978 | 911,787 | 911,413 |
| 1998 | 567,000 | 690,375 | 34,566 | 942,072 | 941,055 |
| 1999 | 570,815 | 706,208 | 41,217 | 960,558 | 959,221 |

* Federal Government census. All other years estimated by City of Vancouver.
** Including interest on consolidated arrears.
*** The numbers reported as tax levy do not include miscellaneous amounts billed on the property tax bill such as flat rate utility charges, etc.

## COMPARATIVE STATEMENT OF DEBENTURE DEBT 1990 TO 1999 INCLUSIVE

As at December 31, each year
(all dollar amounts are in thousands of dollars)

| Year | Debentures Issued and Outstanding | Amount Advanced Pending Issue |
|---|---|---|
| 1990 | $ 382,808 | $ 12,457 |
| 1991 | 408,590 | 5,936 |
| 1992 | 440,675 | 11,783 |
| 1993 | 451,968 | 8,123 |
| 1994 | 466,938 | 12,934 |
| 1995 | 464,314 | 16,739 |
| 1996 | 514,147 | 6,916 |
| 1997 | 529,170 | 1,009 |
| 1998 | 476,410 | 36,261 |
| 1999 | 527,721 | 3,333 |

## COMPARATIVE STATEMENT OF DEBENTURE DEBT, SHOWING AMOUNT OF NEW ISSUES AND MATURITIES

1990 - 1999 inclusive
(all dollar amounts are in thousands of dollars)

| Year | Debenture Debt January 1 | New Issues During Year | Maturities During Year | Debenture Debt December 31 |
|---|---|---|---|---|
| 1990 | $ 399,159 | $ 2,770 | $ 19,121 | $ 382,808 |
| 1991 | 382,808 | 43,295 | 17,513 | 408,590 |
| 1992 | 408,590 | 42,809 | 10,724 | 440,675 |
| 1993 | 440,675 | 48,055 | 36,762 | 451,968 |
| 1994 | 451,968 | 67,962 | 52,992 | 466,938 |
| 1995 | 466,938 | 51,973 | 54,596 | 464,314 |
| 1996 | 464,314 | 102,217 | 52,384 | 514,147 |
| 1997 | 514,147 | 82,461 | 67,438 | 529,170 |
| 1998 | 529,170 | 2,583 | 55,343 | 476,410 |
| 1999 | 476,410 | 142,339 | 91,028 | 527,721 |

## COMPARATIVE STATEMENT OF SINKING FUND ASSETS, LIABILITIES AND EQUITY

As at December 31, each year
(all dollar amounts are in thousands of dollars)

| | Assets | Liabilities and Equity | |
|---|---|---|---|
| Year | Investments (Amortized Value) and Sundry Assets | Provision for Redemption of Debt at Maturity | Fund Balance |
| 1990 | $ 141,398 | $ 133,823 | $ 7,575 |
| 1991 | 157,619 | 149,884 | 7,735 |
| 1992 | 184,602 | 176,771 | 7,831 |
| 1993 | 189,930 | 181,599 | 8,331 |
| 1994 | 180,332 | 172,239 | 8,093 |
| 1995 | 171,370 | 163,907 | 7,463 |
| 1996 | 170,693 | 163,443 | 7,250 |
| 1997 | 166,256 | 160,763 | 5,493 |
| 1998 | 169,411 | 164,616 | 4,795 |
| 1999 | 136,693 | 132,309 | 4,384 |

Fiscal year ended

| | 1999 ($'000) | $ Per Capita |
|---|---|---|
| Population (1) | 570,815 | |
| **Taxation** | | |
| - 'Actual' value - taxable properties (2) | 65,035,164 | |
| - Taxable value - taxable properties (3) | 67,670,004 | 118,550 |
| - - exempt properties (3) | 11,296,234 | |
| - Current tax levy (4) | 750,066 | 1,314 |
| - Amount of levy collected (4) | 737,958 | 1,293 |
| - % of current year collections to levy | 98.4% | |
| - Total tax collections (4) | 754,598 | |
| - % of total collections to levy | 100.6% | |
| - Current tax arrears outstanding (4) | 21,552 | |
| - Prior tax arrears outstanding (4) | 19,665 | |
| - Total tax arrears outstanding (4) | 41,217 | |
| **Revenue and Expenditures** | | |
| - Current revenue (5) | 601,463 | |
| - Current expenditures (6) | 600,126 | |
| **Debt** | | |
| - Gross debenture debt outstanding | 527,721 | 924 |
| Less: Sinking Fund (7) | 132,309 | |
| - Net debenture debt outstanding | 395,412 | 692 |
| - Debt service as a % revenue (8) | 16.07% | |
| - Sinking Fund excess of revenue over expenditure | 4,384 | |

(1) Estimated by the City of Vancouver.
(2) Fair market value as determined by the B.C. Assessment (authenticated roll).
(3) Net taxable value per the average roll provided by the B.C. Assessment.
(4) Including taxes levied and collected on an agency basis, penalties, interest on tax arrears, flat rate utility charges and other.
(5) Revenue from Revenue Fund net of agency levies, but including waterworks.
(6) Expenditures from Revenue Fund including debt service charges and waterworks.
(7) Actuarial requirement.
(8) All debenture debt charges including self-supporting debt (waterworks and Property Endowment Fund) and debt supported by special levies (local improvement debt) as a percentage of current revenue shown above.

December 31

| 1998 | | 1997 | | 1996 | |
|---|---|---|---|---|---|
| ($'000) | $ Per Capita | ($'000) | $ Per Capita | ($'000) | $ Per Capita |
| 567,000 | | 544,000 | | 535,000 | |
| 67,962,432 | | 67,163,590 | | 64,537,468 | |
| 68,257,002 | 120,383 | 66,440,157 | 122,132 | 64,537,468 | 120,631 |
| 11,396,992 | | 11,404,671 | | 10,950,370 | |
| 734,009 | 1,294 | 688,184 | 1,265 | 660,842 | 1,235 |
| 720,909 | 1,271 | 673,625 | 1,238 | 648,315 | 1,212 |
| 98.22% | | 97.88% | | 98.10% | |
| 735,588 | | 687,527 | | 664,326 | |
| 100.2% | | 99.90% | | 100.53% | |
| 24,524 | | 15,572 | | 13,419 | |
| 10,042 | | 8,386 | | 8,201 | |
| 34,566 | | 23,958 | | 21,620 | |
| 585,661 | | 561,247 | | 555,100 | |
| 584,644 | | 560,873 | | 554,382 | |
| 476,410 | 840 | 529,170 | 973 | 514,147 | 961 |
| 164,616 | | 160,763 | | 163,443 | |
| 311,794 | 550 | 368,407 | 677 | 350,704 | 655 |
| 15.73% | | 18.76% | | 14.82% | |
| 4,795 | | 5,493 | | 7,250 | |

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